



Illinois Department of Revenue

REV 02 FORM 078
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NS DP CA RC**ART-1** Automobile Renting Occupation and Use Tax Return

Do not write above this line.

Account ID: _____ Reporting period: _____

Owner's name: _____

Business name: _____

Mailing address: _____

You must round your figures to whole dollars. See instructions.

Step 1: Figure your taxable receipts**1** Total receipts (include tax) **1** _____**2** Deductions**a** Amount of taxes collected and included on Line 1 of the return **2a** _____**b** Amount of rentals made to exempt organizations (see instructions) **2b** _____**c** Amount of receipts from rentals under lease terms of more than one year **2c** _____**d** Amount of applicable interstate commerce deductions **2d** _____**e** Amount of waivers of claims for loss or damage to vehicles rented (paid by the renter) **2e** _____**f** Amount of additional insurance coverage (paid by the renter) **2f** _____**g** Amount of the cost of refueling a rented automobile (paid by the renter) **2g** _____**h** Identify additional qualifying deductions and enter the amount.Identify: **2h** _____ **2h** _____**2i** _____ **2i** _____**2j** _____ **2j** _____**2k** _____ **2k** _____

Add Line 2a through 2k. The sum is your total deductions.

3 Taxable receipts (Subtract Line 2 from Line 1.) **3** _____**Step 2: Figure your net tax and discount****4** Illinois locations (Automobile Renting Occupation Tax) *Multi-site filers: complete Form ART-2 to obtain Lines 4a and b.*Enter receipts on Line 4a **x** _____ for tax due on Line 4b. **4a** _____ **4b** _____**5** Out-of-state rental locations to Illinois renters (Automobile Renting Use Tax)Enter receipts on Line 5a **x** _____ for tax due on Line 5b. **5a** _____ **5b** _____**6** Net tax due on receipts (Add Line 4b and Line 5b.) **6** _____**7** If you qualify for a discount, multiply Line 6 by the applicable rate. (See instructions.) **7** _____**8** Net tax due on receipts (Subtract Line 7 from Line 6.) **8** _____**Step 3: Figure your other taxes** *Multi-site filers: complete Form ART-2 to obtain the lines below.***9** Local (county or municipal) taxMultiply Line 4a by _____. Enter the result on Line 9. **9** _____**10** Mass transit tax, if applicableMultiply Line 4a by _____. Enter the result on Line 10. **10** _____**11** Metropolitan Pier and Exposition Authority Tax, if applicable (See instructions for Line 11 on back.)Enter receipts on Line 11a **x** _____ for tax due on Line 11b. **11a** _____ **11b** _____**Step 4: Figure your payment due****12** Total tax on receipts. (Add Lines 8, 9, 10, and 11b.) **12** _____**13** Excess tax collected **13** _____**14** Total tax (Add Line 12 and Line 13.) **14** _____**15** Credit amount **15** _____**16** Payment due (Subtract Line 15 from Line 14.) Make your check payable to Illinois Department of Revenue. **16** _____**Step 5: Sign below**

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature

Phone

Date

Preparer's signature

Phone

Date

Mail your completed return and payment to: Illinois Department of Revenue, PO Box 19037, Springfield, IL 62794-9037

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

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