



RUT-25-LSE-X Amended Use Tax Return for Lease Transactions

(For use with vehicles, watercraft, aircraft, trailers, and mobile homes)

Do not write above this line.

Read this information first

Everyone must complete Steps 1, 2, 3, 4, and 6.
You must also complete Step 5 if you are changing financial information.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

Step 1: Identify the return you are amending and yourself

1 Original return number MV

2 Indicate who is filing this Form RUT-25-LSE-X:

a I am the leasing company.

b I am the lessee who brought a leased item into Illinois to be titled and registered.

Step 2: Identify the leasing company

1 FEIN

4 Mailing address _____

2 Name _____

3 Street address _____

5 Phone number (____) ____ - _____

City _____

State, ZIP _____

Step 3: Identify the lessee

1 Name _____

4 Is address outside the city limits? Yes No

2 Street address _____

5 Lessee's city, village, or town, if different from Line 2: _____

City _____

State, ZIP _____

6 County (required): _____

3 Phone number (____) ____ - _____

7 Township (see instr.): _____

Step 4: Indicate the reason why you are filing an amended return (See instructions.)

1 I put an incorrect purchase date on my original return.
The purchase date should have been ____/____/____.
Month Day Year

6 I should have marked one of the exemptions because I qualify for the following reason (check one):

2 I put an incorrect date brought into Illinois on my original return. The date brought into Illinois should have been ____/____/____.
Month Day Year

a Lease to tax-exempt governmental body - Provide exemption no.: E _____

b Lease for use as farm implement or lease of ready-mix concrete truck

c Lease to interstate carrier for use as rolling stock - Provide certificate of authority no.: _____

3 I made a computational error (e.g., a math error or an incorrect rate of depreciation was used).

4 I have returned the vehicle and the deal was canceled.
Attach proof.

7 I indicated an incorrect basis for calculating the tax due. I am calculating tax due based on (check one):

a the amount due at signing, plus the total amount of lease payments, or

b the actual purchase price.

Attach a copy of the lease contract.

5 The leased item description (i.e., year, make, model, or identification no.) is incorrect. The correct information is:
Year: _____
Make: _____
Model: _____
ID no. (VIN, HIN, N): _____

8 Other (Please explain.) _____



Turn page to complete Steps 5 and 6.

Step 5: Correct your financial information

Complete Step 5 only if you are changing financial information. Otherwise, go to Step 6 and sign your return.

If you are changing financial information, remember the following:

- round to the nearest whole dollar; and
- attach a copy of the lease contract to this return.

Use the Tax Rate Finder at mytax.illinois.gov to look up location specific tax rates* or see the RUT-25-LSE-X Instructions on IDOR's website at tax.illinois.gov.

	Column A Most recent figures filed	Column B Figures as they should have been filed
1 Purchase price (If eligible, this is the amount due at signing, plus total lease payments. Otherwise, enter the actual purchase price.)	1 _____	1 _____
2 Total trade-in credit or value (Note: Trade-in credit is <i>not</i> allowed if you are eligible to use on Line 1 the amount due at signing, plus total lease payments).	2 _____	2 _____
3 Net taxable amount prior to depreciation - Subtract Line 2 from Line 1.	3 _____	3 _____
4 Depreciation for out-of-state use (See instructions.)	4 _____	4 _____
5 Taxable amount - Subtract Line 4 from Line 3.	5 _____	5 _____
6 Tax amount - Multiply Line 5 by the tax rate _____.*	6 _____	6 _____
7 Credit for tax previously paid to another state or to a retailer (See instructions.) Enter the state or the name of the retailer _____.	7 _____	7 _____
8 Tax due - Subtract Line 7 from Line 6.	8 _____	8 _____
9 Total amount paid Compare Line 8, Column B, and Line 9. <ul style="list-style-type: none">• If Line 9 is greater than Line 8, Column B, enter the difference on Line 10.• If Line 9 is less than Line 8, Column B, enter the difference on Line 11.		9 _____
10 Overpayment — This is the amount you have overpaid. Go to Step 6 and sign your return.		10 _____
11 Underpayment — This is the amount you have underpaid. Pay this amount. Go to Step 6 and sign your return. Make your check payable to "Illinois Department of Revenue."		11 _____

Step 6: Sign here

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.

Your signature

Phone

Date

Mail to: ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note Enter the amount you are paying on the line provided in the "Read this information first" section on the front of this return.

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