



# ART-2 Multiple Site Form

Attach to Form ART-1

Do not write above this line.

Account ID: \_\_\_\_\_ This form is for: \_\_\_\_\_  
Reporting Period (month day year - month day year)

**Site where the taxable rentals were made or site for which automobile renting use tax is being paid.**

**Figure the tax due for each site.**

Location code _____	Automobile Renting Occupation and Use Tax		
Site name _____	<b>4a</b> _____	x	= <b>4b</b> _____
Site address _____	Local (county or municipal) tax		= <b>9</b> _____
	<b>9</b> Multiply Line 4a by		
	Mass transit tax		= <b>10</b> _____
City, state, ZIP _____	<b>10</b> Multiply Line 4a by		
	MPEA Tax		= <b>11a</b> _____
	<b>11a</b> _____	x	= <b>11b</b> _____

Location code _____	Automobile Renting Occupation and Use Tax		
Site name _____	<b>4a</b> _____	x	= <b>4b</b> _____
Site address _____	Local (county or municipal) tax		= <b>9</b> _____
	<b>9</b> Multiply Line 4a by		
	Mass transit tax		= <b>10</b> _____
City, state, ZIP _____	<b>10</b> Multiply Line 4a by		
	MPEA Tax		= <b>11a</b> _____
	<b>11a</b> _____	x	= <b>11b</b> _____

Location code _____	Automobile Renting Occupation and Use Tax		
Site name _____	<b>4a</b> _____	x	= <b>4b</b> _____
Site address _____	Local (county or municipal) tax		= <b>9</b> _____
	<b>9</b> Multiply Line 4a by		
	Mass transit tax		= <b>10</b> _____
City, state, ZIP _____	<b>10</b> Multiply Line 4a by		
	MPEA Tax		= <b>11a</b> _____
	<b>11a</b> _____	x	= <b>11b</b> _____

Location code _____	Automobile Renting Occupation and Use Tax		
Site name _____	<b>4a</b> _____	x	= <b>4b</b> _____
Site address _____	Local (county or municipal) tax		= <b>9</b> _____
	<b>9</b> Multiply Line 4a by		
	Mass transit tax		= <b>10</b> _____
City, state, ZIP _____	<b>10</b> Multiply Line 4a by		
	MPEA Tax		= <b>11a</b> _____
	<b>11a</b> _____	x	= <b>11b</b> _____

**Page total**

**4a** \_\_\_\_\_ **4b** \_\_\_\_\_

**9** \_\_\_\_\_

**10** \_\_\_\_\_

**11a** \_\_\_\_\_

**11b** \_\_\_\_\_

This form is authorized as outlined by the Automobile Renting Occupation and Use Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0007



# Form ART-2 General Information

## Who must file form ART-2?

If you make rentals from more than one site in Illinois or, if you are renting or leasing from an out-of-state location a qualified automobile (as defined on Form ART-1) that is titled and registered in this state, county or municipality that imposes a County or Municipal Renting Occupation and Use Tax you must complete this form and attach it to your Form ART-1, Automobile Renting Occupation and Use Tax Return.

## How do I report my rental receipts?

You must report your rental receipts for each of the sites printed on this form. See Form ART-1 for a definition of "qualifying" rentals.

## What if I add or discontinue one of my sites or change locations?

If you are doing business from a site that is not printed on this form, write the name and address of the site and report your qualifying sales.

To add a site and obtain your correct location code and tax rate, you must contact the Central Registration Division by calling 217 785-3707 or writing us at Central Registration Division, Illinois Department of Revenue, PO BOX 19030, Springfield, IL 62794-9030. It is important to keep your registration information updated so your returns will include the correct tax rates.

## What if I need help or additional forms?

If you need a preprinted form, call our Central Registration Division at 217 785-3707. For forms that are not preprinted, you may call our 24-hour Forms Order Line at 1 800 356-6302.

For additional information, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336; or call our TDD-telecommunications device for the deaf at 1 800 544-5304. You may also visit our web site at [tax.illinois.gov](http://tax.illinois.gov).

## Can I computer-generate my own form?

In general, you must use forms prescribed by the Illinois Department of Revenue. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation.

You must have our approval before you can use any form other than the one we send you. Failure to comply with this requirement may result in the delay of processing your return or generating any credit. If you would like to computer generate your own form, send a sample to:

OFFICE OF PUBLICATION MANAGEMENT (3-375)  
ILLINOIS DEPARTMENT OF REVENUE  
101 W JEFFERSON  
SPRINGFIELD IL 62702

## Specific Instructions

**Note:** When completing this form, please round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

### Site where the taxable rentals were made or site for which Automobile Renting Use Tax is being paid.

Write any information that is missing. If you need to add additional sites, write the location code, name, and address of each site.

### Figure the tax due for each site

Note: This schedule must be completed properly to ensure that Automobile Renting Occupation and Use Tax, if due, is allocated properly

#### Line 4a

For each site, write the amount of receipts subject to Automobile Renting Occupation and Use Tax.

#### Line 4b

Multiply Line 4a by the state rate for each site.

#### Line 9

Multiply Line 4a by the rate of local tax for each site.

#### Line 10

If applicable, multiply Line 4a by the rate of mass transit tax for each site.

#### Line 11 Metropolitan Pier and Exposition Authority (MPEA) Tax

**Line 11a** For **each** of your sites in Cook County, complete (A)-(C):

**(A)** Write your site receipts included on \_\_\_\_\_

Line 3 of your Form ART-1.

**(B)** Write your livery and taxi receipts included on \_\_\_\_\_

Line A above.

**(C)** Subtract Line B from Line A. Write the sum \_\_\_\_\_

here and on **Line 11a**.

#### Line 11b

Multiply Line 11a by the rate of MPEA tax for each site.

#### Page totals (Lines 4a through 11b)

Complete the page totals for each page. The sum of all combined Form ART-2, page totals, must equal the corresponding lines on Form ART-1.

