



# 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
- 2 Name \_\_\_\_\_
- 3 Street address \_\_\_\_\_  
City \_\_\_\_\_  
State, ZIP \_\_\_\_\_
- 4 Mailing address \_\_\_\_\_
- 5 Phone number (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

## Step 3: Identify the lessee

- 1 Name \_\_\_\_\_
- 2 Street address \_\_\_\_\_  
City \_\_\_\_\_  
State, ZIP \_\_\_\_\_
- 3 Phone number (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_
- 4 Is address outside the city limits?  Yes  No
- 5 Lessee's city, village, or town, if different from Line 2: \_\_\_\_\_
- 6 County (required): \_\_\_\_\_
- 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
- 2  I put an incorrect date brought into Illinois on my original return. The date brought into Illinois should have been \_\_\_/\_\_\_/\_\_\_  
Month Day Year
- 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.**
- 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): \_\_\_\_\_
- 6 I should have marked one of the exemptions because I qualify for the following reason (check one):
  - 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.: \_\_\_\_\_
- 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.**
- 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;
- attach a copy of the lease contract to this return; and
- use 6.25 percent as your tax rate for Line 6 **unless** the address listed in Step 3 is one of the following locations:
  - Cook County ..... 7.25 percent (7.50 percent in Bensenville, Elmhurst, Hinsdale, Oak Brook, Roselle, and Woodridge)
  - DuPage County ..... 7.25 percent (7.0 percent outside of DuPage Water Commission territory and in West Chicago)
  - Will County ..... 7.0 percent (7.25 percent in Naperville or Woodridge)
  - Kane, Lake, and McHenry Counties ..... 7.0 percent
  - Madison and St. Clair Counties ..... 6.5 percent (6.25 percent outside the Metro East Transit District)

	<b>Column A</b>	<b>Column B</b>
	Most recent figures filed	Figures as they should have been filed
<b>1</b> Purchase price (If eligible, this is the amount due at signing, plus total lease payments. Otherwise, enter the actual purchase price.)	<b>1</b> _____	<b>1</b> _____
<b>2</b> Total trade-in credit or value ( <b>Note:</b> 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).	<b>2</b> _____	<b>2</b> _____
<b>3</b> Net taxable amount prior to depreciation - <b>Subtract Line 2 from Line 1.</b>	<b>3</b> _____	<b>3</b> _____
<b>4</b> Depreciation for out-of-state use (See instructions.)	<b>4</b> _____	<b>4</b> _____
<b>5</b> Taxable amount - <b>Subtract Line 4 from Line 3.</b>	<b>5</b> _____	<b>5</b> _____
<b>6</b> Tax amount - <b>Multiply Line 5 by</b> the tax rate _____. (See the rates listed above.)	<b>6</b> _____	<b>6</b> _____
<b>7</b> Credit for tax previously paid to another state or to a retailer (See instructions.) Enter the state or the name of the retailer _____.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Tax due - <b>Subtract Line 7 from Line 6.</b>	<b>8</b> _____	<b>8</b> _____
<b>9</b> Total amount paid Compare Line 8, Column B, and Line 9. • If Line 9 is <b>greater than</b> Line 8, Column B, enter the difference on Line 10. • If Line 9 is <b>less than</b> Line 8, Column B, enter the difference on Line 11.		<b>9</b> _____
<b>10</b> Overpayment — This is the amount you have overpaid. Go to Step 6 and sign your return.		<b>10</b> _____
<b>11</b> Underpayment — This is the amount you have underpaid. Pay this amount. Go to Step 6 and sign your return. <b>Make your check payable to “Illinois Department of Revenue.”</b>		<b>11</b> _____

## 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.

