



# RUT-76 Transaction Return Chart

## Purchase Transactions

RUT-25	RUT-50	RUT-75	ST-556
Purchased from	Purchased/acquired from	Purchased/acquired from	Purchased from
<p>Sellers who are not subject to Retailers' Occupation Tax, including purchases from:</p> <ul style="list-style-type: none"> <li>• Unregistered out-of-State dealer</li> <li>• Lending institution</li> </ul>	<ul style="list-style-type: none"> <li>• Individual</li> <li>• Company not in the business of selling the type of vehicle purchased</li> <li>• Gift or transfer from a private party</li> <li>• Trucks purchased from a leasing company that is not also in the business of selling passenger cars <i>(these are considered occasional sales)</i> — see 86 Ill. Adm. Code 130.110 for more information on occasional sales.</li> </ul>	<ul style="list-style-type: none"> <li>• Individual</li> <li>• Company not in the business of selling aircraft or watercraft at retail</li> <li>• Gift or transfer from a private party</li> </ul>	<ul style="list-style-type: none"> <li>• Registered Illinois dealer</li> <li>• Registered out-of-State leasing company selling to an Illinois resident</li> <li>• Registered leasing company selling at retail</li> <li>• Remote retailers and marketplace facilitators making sales subject to Retailers' Occupation Tax</li> </ul>
Item	Item	Item	Item
<ul style="list-style-type: none"> <li>• Motor vehicle (car, truck*, van, bus)</li> <li>• Motorcycle</li> <li>• Watercraft</li> <li>• Aircraft</li> <li>• Trailer</li> <li>• Motor home</li> <li>• Manufactured (mobile) home</li> <li>• Snowmobile</li> <li>• All terrain vehicles (ATV)</li> </ul> <p><i>* Trucks purchased from a leasing company that is not also in the business of selling passenger cars are excluded (these are considered occasional sales). See 86 Ill. Adm. Code 130.110 for more information on occasional sales.</i></p>	<ul style="list-style-type: none"> <li>• Motor vehicle (car, truck, van, bus)</li> <li>• Motorcycle</li> <li>• Motor home</li> <li>• All terrain vehicles (ATV)</li> </ul> <p><b>Excludes:</b> <i>Watercraft Aircraft Trailer* Mobile home* Snowmobile</i></p> <p><i>* The purchase (or acquisition by gift or transfer) of a trailer or mobile home from an individual or other private party who is not a retailer of vehicles is not subject to this tax and does not require a tax form when you apply for title.</i></p>	<ul style="list-style-type: none"> <li>• Any aircraft defined in Illinois Aeronautics Act, Section 3</li> <li>• Airplane</li> <li>• Helicopter</li> <li>• Hot-air balloon</li> <li>• Glider</li> <li>• Blimp</li> <li>• Dirigible</li> <li>• Seaplane</li> <li>• Watercraft</li> <li>• Personal watercraft (jet skis, wave runners, etc.)</li> </ul> <p><b>Excludes:</b> <i>Class A canoe and kayak Class 1 watercraft (less than 16 feet in length, not equipped with an outboard motor)</i></p>	<ul style="list-style-type: none"> <li>• Motor vehicle (car, truck, van, bus)</li> <li>• Motorcycle</li> <li>• Watercraft</li> <li>• Aircraft</li> <li>• Trailer</li> <li>• Motor home</li> <li>• Manufactured (mobile) home</li> <li>• Snowmobile</li> <li>• All terrain vehicles (ATV)</li> </ul> <p><b>NOTE:</b> For information pertaining to leasing and rental companies selling motor vehicles off lease and when these sales are subject to Retailers' Occupation Tax, see 86 Ill. Adm. Code 130.2013(e).</p>
Due	Due	Due	Due
<p><b>30 days</b> after purchase date or date brought into Illinois</p>	<p><b>30 days</b> after purchase/acquired date, or date brought into Illinois, whichever is later</p>	<p><b>30 days</b> after purchase/acquired date, or date brought into Illinois, whichever is later</p>	<p><b>20 days</b> after date of delivery</p>
Attachments	Attachments	Attachments	Attachments
<p>Bill of sale</p>	<p>No specific requirements. Bill of sale is recommended.</p>	<p><b>Aircraft</b> - FAA Bill of sale <b>Watercraft</b> - Bill of sale</p>	<p>None</p>



# RUT-76 Transaction Return Chart

## Lease Transactions

RUT-25-LSE		ST-556-LSE	
Leased through		Leased through	
Sellers making sales for lease who are not subject to Retailers' Occupation Tax, including: <ul style="list-style-type: none"><li>• Unregistered out-of-State dealer or retailer</li><li>• Unregistered out-of-State leasing company leasing to an Illinois resident</li></ul>		<ul style="list-style-type: none"><li>• Registered Illinois dealer</li><li>• Registered out-of-State leasing company</li><li>• Registered Illinois leasing company</li><li>• Remote retailers and marketplace facilitators making sales for lease subject to Retailers' Occupation Tax</li></ul> <p><b>NOTE:</b> For information pertaining to leasing and rental companies selling motor vehicles off lease and when these sales are subject to Retailers' Occupation Tax, see 86 Ill. Adm. Code 130.2013(e).</p>	
Item		Item	
<ul style="list-style-type: none"><li>• Motor vehicle (car, truck, van, bus)</li><li>• Motorcycle</li><li>• Watercraft</li><li>• Aircraft</li><li>• Trailer</li><li>• Motor home</li><li>• Manufactured (mobile) home</li><li>• Snowmobile</li><li>• All terrain vehicles (ATV)</li></ul>		<ul style="list-style-type: none"><li>• Motor vehicle (car, truck, van, bus)</li><li>• Motorcycle</li><li>• Watercraft</li><li>• Aircraft</li><li>• Trailer</li><li>• Motor home</li><li>• Manufactured (mobile) home</li><li>• Snowmobile</li><li>• All terrain vehicles (ATV)</li></ul>	
Due		Due	
<b>30 days</b> after purchase date or date brought into Illinois		<b>20 days</b> after date of delivery	
Attachments		Attachments	
Bill of sale or lease agreement		None	

This chart is intended to assist you in filing the proper form based on your original sale, purchase, or lease transaction of the titled or registered items listed above.

For more information on proper reporting practices for leases and rentals of the limited category of titled or registered property listed above that is subject to tax on lease receipts (*i.e.*, trailers other than semitrailers and items that are required to be titled but not registered), see our website at **[tax.illinois.gov](http://tax.illinois.gov)**.

The information in this document is current as of the date of the publication, is informational only, and does not take the place of statutes, rules, or court decisions.