



RUT-60 Certification for Aircraft Exemption

Step 1: Identify how this certification is being used

Mark the option that applies. **Retailers and purchasers:** Keep this certification in your books and records as proof of the exemption claimed and mail a copy to Illinois Department of Revenue, ROT Discovery, P. O. Box 19020, Springfield, IL 62794-9020.

- 1 Aircraft purchase/sale
- 2 Prepurchase evaluation
- 3 Post sale customization

Step 2: Describe the aircraft

Year, make, and model _____

FAA N-number _____ Serial number _____

Total sale price _____ Trade-in allowance _____ Net sale price _____

Describe the trade-in, if any

Trade in year, make and model _____

FAA N-number _____ Serial number _____

Step 3: Identify the purchaser

Name _____

Address _____
Number and street or post office box City State ZIP Telephone number

Social security number or FEIN _____

Step 4: Identify the seller

Name _____

Address _____
Number and street or post office box City State ZIP Telephone number

Illinois account ID number or FEIN _____

Step 5: Location of the aircraft

Address where aircraft will be titled or registered _____
Number and street City State ZIP

Primary physical location of aircraft _____
Airport City State

Step 6: Purchaser certification

I hereby certify that the aircraft described above will be in Illinois only temporarily and will be removed from the State of Illinois in the time frame required by 35 ILCS 105/3-55(h-2) and will be hangered or stored at _____ airport located in

City State

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

Purchaser's signature _____ Date _____ Name of purchaser (please print) _____

Business name _____

General Instructions

What is the purpose of this form?

Purchasers and sellers of aircraft will use RUT-60, Certification For Aircraft Exemption, to properly claim an exemption when an aircraft is located temporarily in Illinois for one of the following reasons:

- aircraft leaves after the purchase or sale
- prepurchase evaluation
- post sale customization.

Keep Form RUT-60 in your books and records to document the exemption.

What return must be filed?

When the item qualifying as an exempt purchase

- is sold by an Illinois dealer, it must be reported by the seller on Form ST-556, Sales Tax Transaction Return.
- is purchased from an out-of-state dealer, it must be reported by the purchaser on Form RUT-25, Vehicle Use Tax Transaction Return.
- is purchased (or acquired by gift or transfer) from an individual or other private party, it must be reported by the purchaser or transferee on Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.

What purchases qualify for tax exemption on aircraft?

The tax exemption applies to aircraft that leave Illinois after the purchase or sale, or are temporarily located in Illinois for prepurchase evaluation or post sale customization. Conditions have to be met before the exemption is applied.

Aircraft leaves Illinois

Tax is not due if the aircraft is purchased or sold and meets the following conditions.

- The aircraft leaves Illinois **within 15 days** after the later of either the issuance
 - of the final billing for the purchase of an aircraft
 - or the authorized approval for return to service, completion of the maintenance record entry, and completion of the test flight and ground test for inspection, as required by 14 C.F.R. 91.407.

- The aircraft is not based or registered in Illinois after the purchase.

Prepurchase Evaluation

Tax is not due if the aircraft is temporarily located in Illinois for an examination prior to the purchase and is not based or registered in Illinois after the prepurchase evaluation.

Post Sale Customization

Tax is not due if the aircraft is temporarily located in Illinois for improvement, maintenance, or repair performed on the aircraft after transfer of ownership and all of the following conditions are met.

- The aircraft leaves Illinois **within 15 days** after the authorized approval for return to service, completion of the maintenance record entry, and completion of the test flight and ground test for inspection, as required by 14 C.F.R. 91.407.
- The aircraft is not based or registered in Illinois before or after the post-sale customization.

Complete all applicable steps. Keep one copy for your records and mail a copy to:

**ILLINOIS DEPARTMENT OF REVENUE
ROT DISCOVERY
PO BOX 19020
SPRINGFIELD IL 62794-9020**