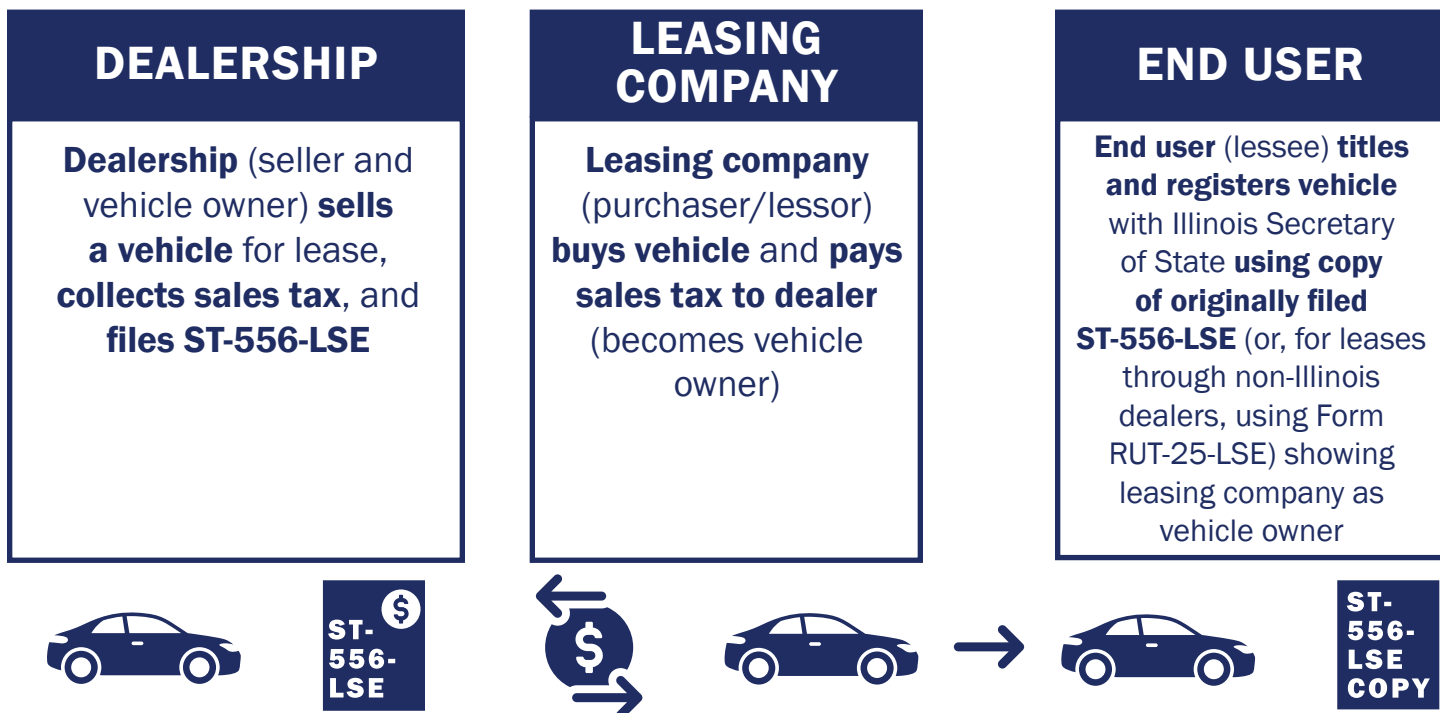


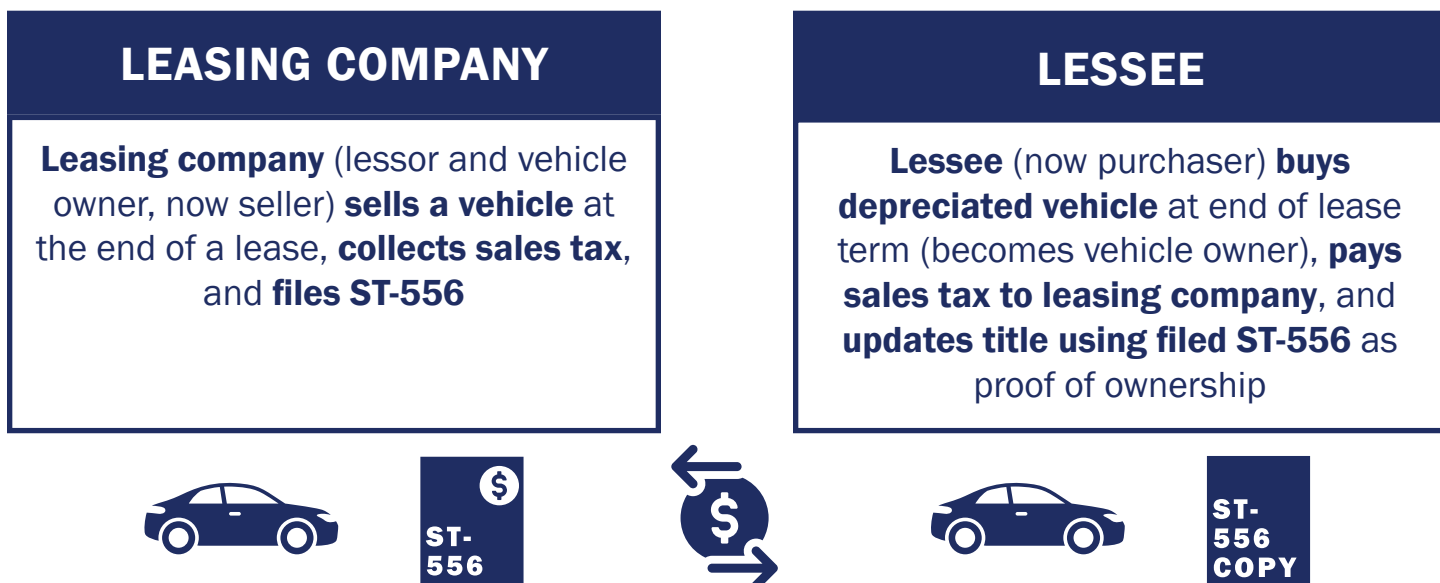
Vehicle Leasing Process

The graphic below depicts the standard progression of an original vehicle lease transaction and the subsequent off-lease sale of the vehicle.

ORIGINAL LEASE TRANSACTION (DEALERSHIP & LEASING COMPANIES)



OFF-LEASE SALE (LEASING COMPANIES)



NOTE: When a leasing company sells an item coming off a lease in Illinois that must be titled or registered by an agency of Illinois state government, the leasing company must determine whether it is considered to be selling such items at retail in Illinois and must register with IDOR and report the sale on Form ST-556, Sales Tax Transaction Return, when applicable.