

ART-1-X Amended Automobile Renting Occupation and Use Tax Return Information and Instructions

General Instructions

Who must file Form ART-1-X?

You must file Form ART-1-X if you filed Form ART-1, Automobile Renting Occupation and Use Tax Return, and

- you want to correct your Automobile Renting Occupation and Use Tax Return, either to pay more tax or to request a credit for tax you overpaid; or
- you are making corrections to nonfinancial information on your return.

Do not file Form ART-1-X for amounts of less than \$1.

You must file one Form ART-1-X for each reporting period you want to amend. For example, if you file Form ART-1 monthly, you must file one Form ART-1-X for each month you are amending. You cannot file one ART-1-X to amend several months. Likewise, if you file Form ART-1 on a quarterly or annual basis, you must file one amended return for each quarter or year that you want to amend.

If you originally filed Form ART-2, Multiple Site Form, you must file Form ART-2-X, Amended Multiple Site Form. Failure to attach the ART-2-X to your amended return will delay its processing.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return (claim for credit) until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

The deadline for filing to obtain a credit for an overpayment of Automobile Renting Occupation and Use Tax changes semiannually on January 1 and July 1. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for amounts you overpaid during the current year and the previous 36 months. Beginning July 1, you may file a claim for credit for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

If you are making an additional payment, there is no deadline; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

How do I get forms?

If you need additional amended returns, you may photocopy a blank return, or you may ask us to send you additional copies.

You may obtain forms by,

- visiting our Web site at www.revenue.state.il.us
- calling our 24-hour Forms Order Line at **1 800 356-6302**
- calling our "Illinois Tax Fax" fax-on-demand service at **217 785-3400**
- writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

How do I get help?

You may get help by

- visiting our Web site at www.revenue.state.il.us
- calling our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- calling our TDD-telecommunications device for the deaf at **1 800 544-5304**
- for general questions, writing to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015.

If you have a specific question about an amended return you have filed, call us at 217 782-7897 or write us at

SALES TAX PROCESSING DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013

ART-1-X Instructions front (R-12/00)

To what address do I mail my completed return?

Mail your completed return to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Specific Instructions

Which parts of this form must I complete?

Everyone must complete Parts 1, 2, and 5.

You must also complete

- Part 3 if you believe you have overpaid, and
- Part 4 if you are changing financial information.

Part 1: Identify your business

Write your Illinois business tax (IBT) number as it appears on your original Form ART-1. Also, write the liability period for which you are filing the amended return. Next, write the name of your business as it appears on your original return. Finally, write your current mailing address **only** if it is **different** from the address on your original return. Be sure to mark the box that indicates your address is different.

Part 2: Check the reason for correcting your return

Check the reason (1 through 8) that best explains why you are correcting your original Form ART-1.

If you checked Reason 2a (rentals made to an exempt organization), you must write the tax-exempt "E" number we issued on the line provided. If you rented automobiles to more than one organization, write each organization's tax-exempt number on a separate sheet, and attach it to your return.

Note: The organization's tax-exempt number must have been in effect on the day you rented the automobile.

If you checked Reason 2g (other), please explain the reason for the tax exemption on the lines provided. Attach additional sheets if necessary.

If you checked Reason 6 (the original IBT number was incorrect), you must write the correct IBT number on the line provided.

If you checked Reason 7 (the original liability period was incorrect), you must write the correct liability period on the line provided.

Check Reason 8 only if Reasons 1 through 7 do not apply. On the lines provided, please explain why you are correcting your return. Attach additional sheets if necessary.

Part 3: If you are claiming an overpayment, you must answer the following questions

- 1 Did you collect the overpaid tax from your customer? If you did not, skip Question 2, and go to Part 4.
- 2 If you answered "yes" to Question 1, did you unconditionally refund the overpaid tax in full? If not, we cannot approve your request for credit until you have fully refunded the tax to your customer.

Part 4: Correct your financial information

Complete Part 4 to make corrections to the financial information on your return. When writing your figures, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. Also, write the appropriate tax rate for your location on the line provided.

Column A

Write the figures from your most recent return. These figures may be from your original Form ART-1 or from any corrections you have made since you filed your original Form ART-1.

Column B

Write the corrected figures. If there is no change from Column A, write the figures from Column A.

Note: If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.



Lines 1 through 21

Write the amounts in Columns A and B.

Lines 22 through 24

Complete Column B.

Part 4 Individual Line Instructions

Special instructions for specific lines in Part 4 are below. See your original Form ART-1 instructions for any items that are not explained below.

Line 7

Complete this line **only if** you originally filed on time. If you filed timely, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due is paid on or before the due date of your original return. If you are decreasing the amount of tax due, you will need to refigure the amount of discount to which you are entitled based on your new figures.

Line 15

If you are increasing the amount of tax due, write in Column A the total amount of any penalty you were assessed, plus any penalty reported on your original return. If you choose not to figure your penalty in Column B, we will figure it for you.

If you are increasing the amount of tax due you may not increase the amount of your discount unless the increased tax due is paid on or before the due date or your original return. If you choose not to figure your penalty in Column B, we will figure it for you.

If you are reducing the amount of tax due, you must refigure the amount of penalty you owe in order to receive credit in Line 23. The various types of penalties and their corresponding rates are listed below.

Late-filing or nonfiling penalty

You owe a late-filing or nonfiling penalty if you do not file a processable return by the due date.

Returns due on or after 1/1/01

This penalty is figured at the rate of 2 percent of the amount of tax required to be shown due on the return, after subtracting any payments made or credits allowed by the due date of the return. This penalty cannot exceed \$250. If your return is considered to be unprocessable and you do not correct it within 30 days of the notice, an additional penalty equal to the greater of \$250 or 2 percent of the amount of tax shown due on the return will be imposed. This penalty can not exceed \$5,000 and will be assessed even if there is no tax liability due.

Returns due on or after 1/1/96 and on or before 12/31/00

This penalty is the lesser of \$250 or 2 percent of the amount of tax required to be shown due on your return, determined without regard to any payments made or credits allowed. The additional penalty is calculated in the same manner as described in the preceding paragraph.

Note: Additional penalty cannot be reduced based on amended figures.

Late-payment penalty

You owe a late-payment penalty if you do not make your tax payment on time.

Returns due on or after 1/1/01

This penalty is based on the amount of tax shown due on your return minus any timely payments and credits. The penalty rates are 2 percent of any amount that is paid no later than 30 days after the due date; 5 percent of any amount that is paid later than 30 days but no later than 90 days after the due date; 10 percent of any amount that is paid later than 90 days but no later than 180 days after the due date; and 15 percent of any amount that is paid later than 180 days after the due date. If you file an amended return before the due date, this penalty will be adjusted based on the newly reported tax.

Returns due on or after 1/1/98 and on or before 12/31/00

This penalty is 20 percent of the amount of tax shown due on your return, minus any timely payments and credits.

In addition, a 20 percent late payment or non-payment of additional liability penalty is due on additional tax required to be shown on the return if the tax is not paid within 30 days of notice.

Returns due on or after 1/1/94 and on or before 12/31/97

This penalty is 15 percent of the amount of tax shown due on your return, minus any timely payments and credits.

In addition, beginning with returns due on or after January 1996, a 15 percent late payment or non-payment of additional liability penalty is due on additional tax required to be shown on the return if the tax is not paid within 30 days of notice.

Bad check penalty

This penalty is \$25 for each remittance not honored by your financial institution that is sent to the department on or after January 1, 2001.

For further information on penalty and interest calculations, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, contact us at the address or telephone numbers under "How do I get forms?" on the front of these instructions.

Line 16

If you are increasing the amount of tax due and you choose not to figure your interest, we will recompute it and bill you for any increase. If you originally reported interest on your return and you are decreasing the amount of tax due, you must recalculate the amount of interest you owe in order to receive credit in Line 23. Interest is calculated only on tax for returns due on and after January 1, 2001. Interest is calculated on tax **and penalty** for returns due between January 1, 1994 through December 31, 2000. Contact us at the address or telephone number listed on the front of these instructions for the interest rates that were in effect at that time, and for instructions on how to calculate interest properly.

Line 22

Write the total amount you have paid. This figure includes the amount you paid with your original Form ART-1, any subsequent amended returns, and any assessment payments you have made for this liability period. Be sure to reduce the total paid by any credit or refund of tax you have received for this liability period.

Line 23

Overpayment. If Line 22 is **greater than** Line 21, Column B, write the difference on Line 23. This is the amount you have overpaid.

Line 24

Underpayment. If Line 22 is **less than** Line 21, Column B, write the difference on Line 24. This amount is your underpayment. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due. Write the amount of your underpayment on the line provided on the front of the return.

Part 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

ART-1-X Worksheet for Line 2

- | | | | |
|---|---|----|-------|
| 1 | Write the amount of taxes collected and included in the amount on Line 1. | 1 | _____ |
| 2 | Write the dollar amount of rentals made to exempt organizations. | 2 | _____ |
| 3 | Write the amount of receipts from rentals under lease terms of more than one year. | 3 | _____ |
| 4 | Write the amount of applicable interstate commerce deductions. | 4 | _____ |
| 5 | Write the amount of waivers of claims for loss or damage to vehicles rented (paid by rentee). | 5 | _____ |
| 6 | Write the amount of additional insurance coverage (paid by rentee). | 6 | _____ |
| 7 | Write the amount of the cost of refueling a rented automobile (paid by rentee). | 7 | _____ |
| 8 | Identify and write your receipts from any additional qualifying deductions. Identify: | | |
| | 8a _____ | 8a | _____ |
| | 8b _____ | 8b | _____ |
| | 8c _____ | 8c | _____ |
| | 8d _____ | 8d | _____ |
| 9 | Add Lines 1 through 8d. This amount is the total of your deductions. Write this amount on Part 4, Line 2 of the return. | 9 | _____ |