

Illinois Department of Revenue
ART-1-X Amended Automobile Renting Occupation and Use Tax Return

REV 01 FORM 101
 E S ____/____/____
 NS DP CA RC

Do not write above this line.

Read this information first

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.

Amount you are paying: \$ _____
Make your check payable to "Illinois Department of Revenue."

Part 1: Identify your business

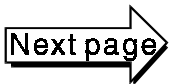
- 1 IBT no. _____
Illinois business tax number
- 2 Liability period being amended _____
- 3 Business name _____
- 4 "X" **only** if address is **different** from the address on your original return, and complete Item 4 below.
- 4 Mailing address _____
Number and street
- City _____ State _____ ZIP _____

Part 2: Check the reason you are correcting your return

- 1 ____ I took a deduction on my original return that was not allowed or was too large.
- 2 ____ I should have taken a deduction or a larger deduction on my original return for
- a ____ rentals made to an exempt organization. (Tax-exempt no. E-_____)
 - b ____ rentals made under lease terms of more than one year.
 - c ____ interstate commerce.
 - d ____ waivers of claims for loss or damage to vehicles rented.
 - e ____ additional insurance coverage.
 - f ____ refueling costs.
 - g ____ another reason. (Please explain.) _____
- 3 ____ I put an amount on the wrong line on either Form ART-1 or Form ART-2.
- 4 ____ I overcollected automobile renting occupation and use tax from my customer.
- 5 ____ I made a computational error.
- 6 ____ The original IBT number was incorrect. The correct IBT number is _____.
- 7 ____ The original liability period was incorrect. The correct liability period is _____.
- 8 ____ Other. (Please explain.) _____

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

- 1 Did you collect the overpaid tax from your customer? ____ yes ____ no
- 2 If you answered "yes," did you unconditionally refund the overpaid tax in full? ____ yes ____ no



Please turn page over to complete Parts 4 and 5.

Part 4: Correct your financial information

When writing your figures, please round to the nearest whole dollar.

Column A

Most recent figures filed

Column B

Figures as they should have been filed

Step 1: Figure the net amount due

1	Write your total receipts. (Include tax.)	1	_____	1	_____
2	Write your total deductions (from the worksheet on Page 3 in the instructions).	2	_____	2	_____
3	Subtract Line 2 from Line 1. This amount is your taxable receipts.	3	_____	3	_____
4a	Write your receipts subject to automobile renting occupation tax (ART).	4a	_____	4a	_____
4b	Multiply Line 4a by the appropriate state tax rate _____. This amount is the state tax due for ART.	4b	_____	4b	_____
5a	Write your receipts subject to automobile renting use tax (ARUT).	5a	_____	5a	_____
5b	Multiply Line 5a by the appropriate use tax rate _____. This amount is the state tax due for ARUT.	5b	_____	5b	_____
6	Add Lines 4b and 5b. This amount is your tax due on receipts.	6	_____	6	_____
7	Write the amount of your discount. (See instructions.)	7	_____	7	_____
8	Subtract Line 7 from Line 6. This amount is your net state tax due.	8	_____	8	_____
9	Multiply Line 4a by the appropriate local tax rate _____. This amount is the local (county or municipal) tax due for ART.	9	_____	9	_____
10	Multiply Line 4a by the appropriate mass transit tax rate _____. This amount is the mass transit tax due for ART.	10	_____	10	_____
11a	Write your receipts subject to Metropolitan Pier and Exposition Authority (MPEA) Tax.	11a	_____	11a	_____
11b	Multiply Line 11a by the appropriate MPEA tax rate _____.	11b	_____	11b	_____
12	Add Lines 8, 9, 10, and 11b. This amount is your net tax due.	12	_____	12	_____
13	Write any prior overpayment amount you are using.	13	_____	13	_____
14	Subtract Line 13 from Line 12. This amount is your tax due.	14	_____	14	_____

Step 2: Figure your penalty and interest

15	Penalty. (See instructions.)	15	_____	15	_____
16	Interest. (See instructions.)	16	_____	16	_____
17	Add Lines 15 and 16. This amount is your total penalty and interest.	17	_____	17	_____
18	Write any excess tax you collected.	18	_____	18	_____
19	Add Lines 14, 17, and 18. This amount is your total tax, penalty, and interest.	19	_____	19	_____

Step 3: Figure your payment due

20	Write any credit memorandum amount you are using.	20	_____	20	_____
21	Subtract Line 20 from Line 19. The difference is your net total due.	21	_____	21	_____
22	Write the total amount you have paid.	22	_____	22	_____
23	If Line 22 is greater than Line 21, Column B, write the difference. This is the amount you have overpaid . Go to Part 5.	23	_____	23	_____
24	If Line 22 is less than Line 21, Column B, write the difference. This is the amount you have underpaid . Please pay this amount. Go to Part 5.	24	_____	24	_____

Make your check payable to "Illinois Department of Revenue."

Please write the amount you are paying on the line provided on the front of this return.

Part 5: Sign below

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.

Owner, partner, or officer's signature Title Phone Date

Paid preparer's signature Title Phone Date

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