



ART-1 Automobile Renting Occupation and Use Tax Return

(R-11/96)

IBT no. _____ Liability period / / to / /
Month Day Year Month Day Year

Name _____

Address _____

REV 01 FORM 078
E S / /
NS DP CA RC PR
Do not write above this line.

You must round your figures to whole dollars. See instructions.

Step 1: Figure your taxable receipts

- 1 Total receipts (include tax) 1 _____
- 2 Total deductions (from worksheet on back) 2 _____
- 3 Taxable receipts (Subtract Line 2 from Line 1.) 3 _____

- 12 Tax due on receipts (Add Lines 8, 9, 10, and 11b.) 12 _____
- 13 Prior overpayment 13 _____
- 14 Net tax due (Subtract Line 13 from Line 12.) 14 _____

Step 2: Figure your tax on receipts

- Illinois renters: Automobile Renting Occupation Tax
- 4 Receipts subject to tax
4a _____ x = 4b _____
- Out-of-state renters: Automobile Renting Use Tax
- 5 Receipts subject to tax
5a _____ x = 5b _____

Step 3: Figure your penalty and interest

- If you filed after the due date, see instructions.
- 15 Penalty 15 _____
 - 16 Interest 16 _____
 - 17 Total penalty and interest (Add Lines 15 and 16.) 17 _____

Discount

- 7 If you filed and paid by the due date, multiply Line 6 by 7 _____
- 8 Net tax due on receipts (Subtract Line 7 from Line 6.) 8 _____

Step 4: Figure your payment due

- 6 Tax due on receipts (Add Lines 4b and 5b.) 6 _____
- 18 Excess tax collected 18 _____
- 19 Total tax, penalty, and interest (Add Lines 14, 17, and 18.) 19 _____
- 20 Credit memorandum 20 _____
- 21 Payment due (Subtract Line 20 from Line 19) 21 _____

Other taxes

- Local (county or municipal) tax
9 Multiply Line 4a by 9 _____
- Mass transit tax
10 Multiply Line 4a by 10 _____
- Metropolitan Pier and Exposition Authority Tax
11 Receipts subject to tax
11a _____ x = 11b _____

Step 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.

_____/_____/_____
Taxpayer's signature Phone Date

_____/_____/_____
Preparer's signature Phone Date

Write the amount you are paying from Line 21 here.

\$ _____

Make your check payable to "Illinois Department of Revenue" and mail your completed form and payment to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19037
SPRINGFIELD IL 62794-9037**



ART-1 Worksheet for Line 2

1 Write the amount of taxes collected and included on Line 1 of the return.	1	
2 Write the 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 the renter).	5	
6 Write the amount of additional insurance coverage (paid by the renter).	6	
7 Write the amount of the cost of refueling a rented automobile (paid by the renter).	7	
8 Write and identify your receipts from any additional qualifying deductions.		
Identify: 8a _____	8a	
8b _____	8b	
8c _____	8c	
8d _____	8d	
9 Add Lines 1 through 8d. The sum is your total deductions. Write the sum here and on Line 2 of the return.	9	

General Information

Who must file this return?

You must file Form ART-1 if you are in the business of renting or leasing, for periods of one year or less, automobiles, qualifying recreational vehicles and qualifying vans. The term "qualifying recreational vehicles" is defined as vehicles that are permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk-through access to the living quarters from the driver's seat. The term "qualifying vans" is defined as vehicles designed for transporting seven to 16 passengers.

In addition, if you are an out-of-state business that rents to Illinois persons, corporations, firms, or associations, you may be required to file this form and pay Automobile Renting Use Tax on the receipts you have collected.

When must I file my return?

You must file this return, along with any payment you owe, on or before the 20th day of the month following the end of the liability period.

What if I have multiple rental outlets?

If you have more than one rental outlet (site), you must complete and attach Form ART-2, Multiple Site Form, to your Form ART-1.

What if my business information changes?

If any of your business information changes, you must complete and file Form ART-15 NUC, Business Information Update. Some ex-

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amples of changes to business information include adding or discontinuing a site, discontinuing your business, and changing your business address or telephone number.

What if I need help or additional forms?

If you need a preprinted form, call our Central Registration Division at 217 785-2889 or 217 785-3707. For forms that are not preprinted, you may call our 24-hour Forms Order Line at 1 800 356-6302.

For additional information, call our Taxpayer Information Division at 1 800 732-8866 or 217 782-3336; or call our TDD-telecommunications device for the deaf at 1 800 544-5304. You may also visit our Web site at <www.revenue.state.il.us>.

Can I computer-generate my own form?

You must have our approval before you can use any form other than the ones we send you. If you would like to computer-generate your own form, send a sample form to:

OFFICE OF PUBLICATIONS MANAGEMENT (5-400)
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

This form is authorized as outlined by the Automobile Renting Occupation and Use Tax Act. Disclosure of this information is REQUIRED. Failure to provide it could result in a penalty. This form has been approved by the Forms Management Center. IL 492-0006