

**Illinois Department of Revenue**  
**ART-2 Multiple Site Form**

REV 01 FORM 079

**Do not write above this line.**

IBT no.: \_\_\_\_\_ Period covered: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

**Site where the taxable rentals were made**

**Figure the tax due for each site**

**base (a) x rate = tax (b)**

Location code \_\_\_\_\_  
 Name of site \_\_\_\_\_  
 Address of site \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_

Automobile Renting Occupation Tax  
**4a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **4b** \_\_\_\_\_  
 Local (county or municipal) tax  
**9** Multiply Line 4a by  $\frac{\text{_____}}{\text{(rate)}}$  = **9** \_\_\_\_\_  
 Mass transit tax  
**10** Multiply Line 4a by  $\frac{\text{_____}}{\text{(rate)}}$  = **10** \_\_\_\_\_  
 MPEA Tax  
**11a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **11b** \_\_\_\_\_

Location code \_\_\_\_\_  
 Name of site \_\_\_\_\_  
 Address of site \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_

Automobile Renting Occupation Tax  
**4a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **4b** \_\_\_\_\_  
 Local (county or municipal) tax  
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 Mass transit tax  
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 MPEA Tax  
**11a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **11b** \_\_\_\_\_

Location code \_\_\_\_\_  
 Name of site \_\_\_\_\_  
 Address of site \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_

Automobile Renting Occupation Tax  
**4a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **4b** \_\_\_\_\_  
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Location code \_\_\_\_\_  
 Name of site \_\_\_\_\_  
 Address of site \_\_\_\_\_  
 City, State, ZIP \_\_\_\_\_

Automobile Renting Occupation Tax  
**4a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **4b** \_\_\_\_\_  
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 MPEA Tax  
**11a** \_\_\_\_\_ x  $\frac{\text{_____}}{\text{(rate)}}$  = **11b** \_\_\_\_\_

**Page total**

**4a** \_\_\_\_\_ **4b** \_\_\_\_\_  
**9** \_\_\_\_\_  
**10** \_\_\_\_\_  
**11a** \_\_\_\_\_ **11b** \_\_\_\_\_

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## General Information

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### Should I complete this schedule?

Yes, if you are required to file Form ART-1, Automobile Renting Occupation and Use Tax Return, and you conduct business from more than one rental outlet (site) in Illinois.

### Where do I call for help or additional forms?

You may get additional forms and information by contacting your local Illinois Department of Revenue regional office, or by calling 1 800 732-8866 or 217 782-3336. You may 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](http://www.revenue.state.il.us).

### What if I want to use a computer-generated form?

In order to use any form other than a form we send you, you must obtain our approval first. Send your sample to:

ATTENTION: MANAGEMENT OPERATIONS DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19015, MAIL CODE 3-249  
SPRINGFIELD IL 62794-9015

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## Step-by-Step Instructions

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### Site where the taxable rentals were made

Write any information that is missing. If you need to add additional sites, write the location code, name, and address of each rental outlet (site).

### Figure the tax due for each site

**Note:** This schedule must be completed properly to ensure that local, mass transit, and Metropolitan Pier and Exposition Authority (MPEA) taxes, if due, are allocated properly.

When writing your figures, please use whole dollar amounts by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

#### Line 4a

For each site, write the amount of receipts subject to Automobile Renting Occupation Tax.

#### Line 4b

Multiply Line 4a by the state rate for each site.

#### Line 9

Multiply Line 4a by the rate of county or municipal tax for each site.

#### Line 10

If applicable, multiply Line 4a by the rate of mass transit tax for each site.

#### Line 11a

Complete the following worksheet for each site in Cook County.

- 1 Write your receipts from each site in Cook County. **1** \_\_\_\_\_
- 2 Write your livery and taxi receipts. **2** \_\_\_\_\_  
(included in Line 1)
- 3 Subtract Item 2 from Item 1. Write this amount on Line 11a. **3** \_\_\_\_\_

#### Line 11b

Multiply Line 11a by the rate of MPEA tax for each site.

### Page totals (Lines 4a through 11b)

Complete the page totals for each page. The sum of all combined Form ART-2, page totals must equal the corresponding lines on Form ART-1.