

## General Information

### Who must file this return?

You must complete and file this return if you acquire an aircraft or watercraft by gift, donation, transfer, or non-retail purchase.

- The term **“aircraft”** includes airplanes, helicopters, hot-air balloons, ultra lights, gliders, blimps, dirigibles, seaplanes, and anything else defined as aircraft in Section 3 of the Illinois Aeronautics Act.
- The term **“watercraft”** includes
  - 1) Class 2, Class 3, and Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act; and
  - 2) personal watercraft as defined in Section 1-2 of the Boat Registration and Safety Act (jet skis, wave runners, etc.).**Note:** The term “watercraft” **does not** include canoes or kayaks.
- The term **“non-retail purchase”** means a purchase from a person or business that is not in the business of selling aircraft or watercraft at retail.

**Note:** For purposes of these instructions, the term “item” is used to refer to both aircraft and watercraft as defined above.

**Do not** use this return if you purchased the item from an Illinois dealer or leasing company. The dealer or leasing company must file Form ST-556, Sales Tax Transaction Return.

**Do not** use this return if you acquired the item from an out-of-state dealer, lending institution, or leasing company selling at retail. You must file Form RUT-25, Use Tax Transaction Return.

### When is this return due?

You must file Form RUT-75, Aircraft/Watercraft Use Tax Return, no later than 30 days from the date of acquisition or the date the item is brought into Illinois, whichever is later.

**Note:** You must submit proof of tax payment or proof of exemption before your

- aircraft registration will be issued by the Department of Transportation - Division of Aeronautics.
- watercraft registration will be issued by the Department of Natural Resources.

### What if I need help?

If you need help, visit our Web site at [www.ILtax.com](http://www.ILtax.com); call us at **1 800 732-8866** or **217 782-3336**; or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are 8 a.m. to 5 p.m.

## Specific Information

### Step 1

**Complete the requested information about you, the purchaser or owner.**

**Lines 1 and 2** - Write your name on Line 1 and any co-owner's name on Line 2.

**Line 3** - Write the address as it will appear on the Illinois registration.

**Lines 4, 5, and 6** - Write your daytime phone number and Social Security number or federal employer identification number on the appropriate lines.

### Step 2

**Complete the seller's, donor's, or other transferor's information.**

**Lines 1, 2, and 3** - Write the name, address, and daytime phone number.

### Step 3

**Identify the item type and complete the description, identification number, and acquisition date.**

**Line 1** - Write the year, make, model, and serial number.

**Line 2** - For aircraft purchases or acquisitions, write the serial number.

**Lines 3a and 3b** - Write the “N” number for aircraft or the Hull ID number for watercraft.

**Line 4** - For aircraft purchases or acquisitions, write the aircraft or airframe hours of operation.

**Line 5** - Write the date **you** (not the seller) acquired the item.

**Line 6** - Write the date **you** (not the seller) brought the item into Illinois. This date should **always** be on or after the purchase date.

### Step 4

**If the transaction is exempt, mark the box that applies. If the transaction is taxable, continue to Step 5.**

**Line 1** - If the transaction is exempt from tax, mark an “X” in the box that applies.

- a) You are a charitable, religious, educational, or governmental organization that has been issued an active exemption number by the Illinois Department of Revenue. Write your active Illinois sales tax exemption “E” number in the space provided.
- b) You will use the item as rolling stock for hire to haul persons or commodities in interstate commerce. For aircraft, write the FAA certificate of authority number in the space provided.
- c) You are the surviving spouse, and the item is an estate gift.
- d) You acquired the item outside of Illinois and, after being brought into Illinois and stored here temporarily, you will remove the item and never return it to Illinois.
- e) You will use the item primarily in production agriculture and the item qualifies for the farm machinery and equipment exemption.
- f) You purchased or acquired a watercraft that is exempt under Section 5-10(v) of the Watercraft Use Tax Act.

### Step 5

**Figure your tax. Please note that no trade-in deduction is allowed.** When you complete this form, drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

**Note for Line 1:** If you purchase or acquire a **share** of an aircraft or watercraft, you must write the share's purchase price or fair market value.

**Line 1** - Write the purchase price or fair market value. Attach a copy of the purchase agreement/invoice. The item's purchase price and any amount of tax previously paid must be clearly and separately stated.

If our review of this return results in a question about the purchase price or fair market value stated, we have the authority to determine the item's fair market value through an independent valuation. We will send you a notice if additional tax is owed.

**Aircraft** - If you purchased the aircraft and the purchase price is less than the fair market value, you must write the fair market value on the date that the aircraft was purchased or the date it was brought into Illinois, whichever is later. Also attach a copy of the FAA bill of sale.

**Watercraft** - If the transaction is between immediate family members, write the amount paid. Otherwise, write the fair market value or purchase price of the watercraft on the date that the watercraft was purchased or the date it was brought into Illinois, whichever is later.

**Note:** The purchase price or fair market value must include the value of any motor sold with, or as part of, the transaction.

**Line 2** - Multiply Step 5, Line 1 by 6.25 (.0625) percent.

**Line 3** - Write the amount of sales or use tax you previously paid to another state on this item. Write the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. You must attach proof of tax payment.

**Line 4** - Subtract Step 5, Line 3, from Step 5, Line 2. This is the amount of tax that you owe. Make your remittance payable to **“Illinois Department of Revenue”** and attach it to Page 1 of this form.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at [www.ILtax.com](http://www.ILtax.com), or call 1 800 356-6302.

### Step 6

**Sign here.**

The purchaser and co-owner (if applicable) must sign the return. Send Page 1 and any other required forms and attachments with your application and fees for registration to the appropriate address below. Keep Page 2 (Taxpayer's copy) for your records.

**Aircraft**  
Department of Transportation  
Division of Aeronautics  
1 Langhorne Bond Drive  
Capital Airport  
Springfield, IL 62707-8415

**Watercraft**  
Department of Natural Resources  
PO Box 19226  
Springfield, IL 62794-9226