



# ART-1 Automobile Renting Occupation and Use Tax Return

REV 02 FORM 078  
E S \_\_\_\_/\_\_\_\_/\_\_\_\_  
NS DP CA RC  
Do not write above this line.

Account ID: \_\_\_\_\_ This form is for: \_\_\_\_\_  
Reporting Period (month day year - month day year)

Owner's name: \_\_\_\_\_

Business name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

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

## Step 1: Figure your taxable receipts

1 Total receipts (include tax) 1 \_\_\_\_\_

### 2 Deductions

a Amount of taxes collected and included on Line 1 of the return 2a \_\_\_\_\_

b Amount of rentals made to exempt organizations (see instructions) 2b \_\_\_\_\_

c Amount of receipts from rentals under lease terms of more than one year 2c \_\_\_\_\_

d Amount of applicable interstate commerce deductions 2d \_\_\_\_\_

e Amount of waivers of claims for loss or damage to vehicles rented (paid by the renter) 2e \_\_\_\_\_

f Amount of additional insurance coverage (paid by the renter) 2f \_\_\_\_\_

g Amount of the cost of refueling a rented automobile (paid by the renter) 2g \_\_\_\_\_

h Identify additional qualifying deductions and write the amount.

Identify: 2h \_\_\_\_\_ 2h \_\_\_\_\_

2i \_\_\_\_\_ 2i \_\_\_\_\_

2j \_\_\_\_\_ 2j \_\_\_\_\_

2k \_\_\_\_\_ 2k \_\_\_\_\_

Add Line 2a through 2k. The sum is your total deductions.

3 Taxable receipts (Subtract Line 2 from Line 1.) 2 \_\_\_\_\_  
3 \_\_\_\_\_

## Step 2: Figure your net tax and discount

4 Illinois locations (Automobile Renting Occupation Tax) *Multi-site filers: complete Form ART-2 to obtain Lines 4a and b.*

Enter receipts on Line 4a x \_\_\_\_\_ for tax due on Line 4b. 4a \_\_\_\_\_ 4b \_\_\_\_\_

5 Out-of-state rental locations to Illinois renters (Automobile Renting Use Tax)

Enter receipts on Line 5a x \_\_\_\_\_ for tax due on Line 5b. 5a \_\_\_\_\_ 5b \_\_\_\_\_

6 Net tax due on receipts (Add Line 4b and Line 5b.) 6 \_\_\_\_\_

7 If you filed and paid by the due date, multiply Line 6 by 1.75% (.0175). 7 \_\_\_\_\_

8 Net tax due on receipts (Subtract Line 7 from Line 6.) 8 \_\_\_\_\_

## Step 3: Figure your other taxes *Multi-site filers: complete Form ART-2 to obtain the lines below.*

9 Local (county or municipal) tax

Multiply Line 4a by \_\_\_\_\_. Write the result on Line 9. 9 \_\_\_\_\_

10 Mass transit tax, if applicable

Multiply Line 4a by \_\_\_\_\_. Write the result on Line 10. 10 \_\_\_\_\_

11 Metropolitan Pier and Exposition Authority Tax, if applicable (See instructions for Line 11 on back.)

Enter receipts on Line 11a x \_\_\_\_\_ for tax due on Line 11b. 11a \_\_\_\_\_ 11b \_\_\_\_\_

## Step 4: Figure your payment due

12 Total tax on receipts. (Add Lines 8, 9, 10, and 11b.) 12 \_\_\_\_\_

13 Excess tax collected 13 \_\_\_\_\_

14 Total tax (Add Line 12 and Line 13.) 14 \_\_\_\_\_

15 Credit amount 15 \_\_\_\_\_

16 Payment due (Subtract Line 15 from Line 14.) Make your check payable to Illinois Department of Revenue. 16 \_\_\_\_\_

## 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 \_\_\_\_\_

Mail your completed return and payment to: Illinois Department of Revenue, PO Box 19037, Springfield, IL 62794-9037



# Form ART-1 General Information

## Who must file Form ART-1?

You must file Form ART-1 and collect and pay the Automobile Renting Occupation and Use Tax if

- 1) you rent or lease an automobile (item) for a period of one year or less.
- 2) an automobile (item) for purpose of Automobile Renting Occupation and Use Tax is any of the following:
  - a first division motor vehicle, which includes motorcycles and motor driven cycles.
  - a second division, self-contained motor vehicle designed for or permanently converted to provide living quarters for recreational, camping or travel use. The motor vehicle must have direct walk through access to the living quarters from the driver's seat.
  - a van designed for the transportation of not less than 7 or more than 16 passengers.
- 3) you rent or lease from a location within Illinois or you are an out-of-state business and the automobile being rented is delivered from an Illinois warehouse, distribution center, etc.

See Publication 114, Automobile Renting Occupation and Use Tax, for additional information.

## 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.

**Note:** If the due date falls on a weekend or holiday, your return and payment is due the next business day.

## What if I have multiple rental outlets?

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

completing Form ART-1. If you do not have a preprinted Form ART-2, visit **Tax Rate Finder** on our web site at [tax.illinois.gov](http://tax.illinois.gov) to verify your tax rate.

## What if I add or discontinue one of my sites or change locations?

You must contact the Central Registration Division by calling 217 785-3707 or writing us at:  
CENTRAL REGISTRATION DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19030  
SPRINGFIELD IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

## What if I need help?

If you need help, call the Illinois Department of Revenue at 1 800 732-8866 or 217 782-3336, call our TDD-telecommunications device for the deaf at 1 800 544-5304, or visit our web site at [tax.illinois.gov](http://tax.illinois.gov).

## Can I computer-generate my own form?

In general, you must use forms prescribed by the Illinois Department of Revenue. Separate statements not on forms provided or approved by the department will not be accepted and you will be asked for appropriate documentation. You must have our approval before you can use any form other than the one we send you. Failure to comply with this requirement may result in the delay of processing your return or generating any credit. If you would like to computer generate your own form, send a sample to:

OFFICE OF PUBLICATIONS MANAGEMENT (3-375)  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON  
SPRINGFIELD IL 62702

## Specific Instructions

**Note:** When completing this form, **round** your figures to the nearest whole dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

### Step 1: Figure your taxable receipts

#### Line 2b Exempt organizations

For the purpose of this return, exempt organization does include:

- 1) government.
- 2) any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes.
- 3) any not for profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older.

### Step 2: Figure your net tax and discount

#### Line 4a Receipts subject to tax from locations in Illinois

If you have one site, write the amount of receipts subject to Automobile Renting Occupation Tax. *Multi-site filers: complete Form ART-2 to obtain Line 4a.*

#### Line 5a Receipts subject to tax from locations outside Illinois

Write the amount of receipts from businesses located outside Illinois that make rentals for use in Illinois.

### Step 3: Figure your other taxes

Other taxes may be imposed in addition to the state Automobile Renting Occupation and Use Tax. If so, we will print the tax rate on the appropriate line of the form we provide.

*Multi-site filers: complete Form ART-2 to obtain Lines 9 and 10.*

#### Line 11 Metropolitan Pier and Exposition Authority (MPEA) Tax

**Line 11a** If your business is located in Cook County, complete (A)-(C):

- (A) Write your Cook County receipts included on Line 3 of your Form ART-1. \_\_\_\_\_
- (B) Write your livery and taxi receipts included on Line A above. \_\_\_\_\_
- (C) Subtract Line B from Line A. Write the sum here and on **Line 11a**. \_\_\_\_\_

*If you have businesses at more than one site in Cook County, write the sum of your Line 11a page totals from your Form ART-2.*

**Line 11b** Multiply Line 11a by the preprinted rate. Write the result on Line 11b. *Multi-site filers: complete Form ART-2 to obtain Line 11b.*

### Step 4: Figure your payment due

#### Line 13 Excess tax collection

If you collected more tax than the amount due, write the amount of your excess tax collection on Line 13. To check this amount, compare Line 2a to the sum of Lines 4b, 5b, 9, 10, and 11b. If Line 2a is more than the sum of these lines, write the difference on Line 13.

**Line 15** If we have notified you that you have credit and you wish to use it towards what you owe, write the amount you are using on Line 15.

**Line 16** Subtract Line 15 from Line 14. Write the result on Line 16. This is the amount due.

### Step 5: Sign below

An owner, partner, officer, or authorized agent of the business must sign the return.

#### Penalty and Interest Information

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 after a bill has been issued. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at [tax.illinois.gov](http://tax.illinois.gov).

