



ART-1 Automobile Renting Occupation and Use Tax Return

Do not write above this line.

Account ID: Reporting period:

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)
2 Deductions
a Amount of taxes collected and included on Line 1 of the return
b Amount of rentals made to exempt organizations (see instructions)
c Amount of receipts from rentals under lease terms of more than one year
d Amount of applicable interstate commerce deductions
e Amount of waivers of claims for loss or damage to vehicles rented (paid by the renter)
f Amount of additional insurance coverage (paid by the renter)
g Amount of the cost of refueling a rented automobile (paid by the renter)
h Identify additional qualifying deductions and enter the amount.
Identify: 2h
2i
2j
2k
Add Line 2a through 2k. The sum is your total deductions.
3 Taxable receipts (Subtract Line 2 from Line 1.)

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 . Enter the result on Line 9.
9
10 Mass transit tax, if applicable
Multiply Line 4a by . Enter 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

