

**Illinois Department of Revenue
Regulations**

Title 86 Part 180 Section 180.140 Monthly Tax Returns--When Due--Contents

TITLE 86: REVENUE

**PART 180
AUTOMOBILE RENTING OCCUPATION TAX**

SUBPART C: RETURNS

Section 180.140 Monthly Tax Returns--When Due--Contents

- a) On or before the twentieth day of each calendar month, every person engaged in the business of renting automobiles in this State during the preceding calendar month shall file a return with the Department for such preceding month, stating the name of the rentor; his residence address and the address of the principal place of business (if that is a different address) from which he engages in the business of renting automobiles in this State. Under the same circumstances set out in 86 Ill. Adm. Code 130.510, the Department may authorize the filing of returns on an annual basis. However, all taxpayers are required to file monthly returns unless specifically authorized to file on an annual basis.

- b) The return shall:
 - 1) disclose total receipts for the month from the renting of automobiles; and
 - 2) itemize deductions authorized by law:
 - A) receipts from rentals to governmental bodies (federal, State, local or foreign) or to any organization which is exclusively charitable, religious or educational, or to any not-for-profit organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years or older;
 - B) receipts from rentals of automobiles under lease terms of more than one year;
 - C) receipts from rental transactions which are within the protection of the Commerce Clause of the Constitution of the United States;
 - D) receipts from rentals of automobiles under lease terms of one year or less to renters who will re-rent those automobiles to others under lease terms of one year or less;
 - E) receipts from renters in consideration of waivers of claims for loss or damage to automobiles rented;

- F) receipts from separately stated charges for insurance;
 - G) receipts from separately stated charges for recovery of refueling costs; and
 - H) any other deductions authorized by law; however, no deduction may be taken on account of the cost of the property rented, the cost of materials used, labor or service or any other expense whatsoever.
- 3) disclose total deductions authorized by law;
 - 4) disclose total receipts from taxable transactions, including amounts collected from renters in the form of Automobile Renting Use Tax or passed on because of the Automobile Renting Occupation Tax or passed on because of local Automobile Renting Occupation Taxes (i.e., Municipal, County, Regional Transportation Authority or Metro East Mass Transit District Automobile Renting Occupation Taxes);
 - 5) deduct the amount collected from renters in the form of Automobile Renting Use Tax or passed on because of the Automobile Renting Occupation Tax or passed on because of local Automobile Renting Occupation Taxes;
 - 6) disclose the rental receipts subject to tax;
 - 7) disclose the amount of State tax due;
 - 8) disclose the balance of tax due; and
 - 9) disclose the amount of penalty (if any) that is due and the total of the tax and penalty due.
- c) As to the Automobile Renting Occupation Tax, the taxpayer may deduct 1.75% thereof as an allowance to reimburse the taxpayer for expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. The minimum discount, over the entire period of any given calendar year, for any single taxpayer (if the taxpayer incurs that much tax liability) shall be \$5.00 for such calendar year. This allowance is available when the tax remitted is with a return that is filed when due under the Act, but is not available in any case in which the tax is paid late (with or without a return, and whether formally assessed by the Department or not).

(Source: Amended at 16 Ill. Reg. 4859, effective March 12, 1992)