

Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-24

TO: Motor vehicle dealers and other filers of transaction reporting returns (Form RR-556)

SUBJECT: Obtaining A Receipt For Sales Taxes Paid

We are aware that some of you occasionally sell vehicles for which you are unable to follow the normal procedure for paying sales tax and obtaining title and license for your customer (i.e., sending the sales tax return, the tax, and the "regi-title" application to the Secretary of State or the Department of Transportation Division of Aeronautics).

You may, for example, sell vehicles to customers who prefer to obtain vehicle registrations and titles themselves. Regardless of this, the requirement to file a sales tax return and pay the tax (within thirty days of delivery) is still directly on you.

The problem has been that, in such cases, your customer often does not have a receipt showing that he is has - through you - paid us the approximate tax. Neither the Secretary of State nor the Division Aeronautics may issue a registration or title unless such a receipt accompanies the regi-title application.

Therefore, in order to assist the purchaser in obtaining registration and title IN THESE UNUSUAL CIRCUMSTANCES, we have agreed to issue a special receipt showing that we have received the approximated tax on a particular vehicle. However, we can do it ONLY IF you follow the steps listed below.

1. Attach to the upper left corner of the tax return (Form RR-556) a note explaining why you want us to issue a special receipt.
2. Submit a separate check (attach to the return) for each RR-556 for which you want a receipt.
3. Submit a photocopy of each RR-556.
4. Submit a postage-paid envelope. You may enclose either one envelope addressed to yourself or envelopes addressed to the purchasers who need the receipts.
5. Mail everything DIRECTLY TO US within the 30-day filing period. Please use this address:

Illinois Department of Revenue
R.O.T. Pre-Edit Unit
P.O. Box 4186
Springfield, IL 62708

OR

If you are near Chicago or Springfield, you may prefer to get the receipts you need by visiting one of the following offices:

CHICAGO

5401 N. Elston Avenue (secretary of State)
5301 W. Lexington Avenue (Secretary of State)
9901 S. Martin Luther King Drive (Secretary of State)

160 N. LaSalle Street* (Department of Revenue)

SPRINGFIELD

101 W. Jefferson Street - Lobby (department of Revenue)

When we get the tax and necessary documents, we will issue a receipt either "on the spot" (if you visit one of the offices listed above) or within a day or two of our receiving a request by mail.

Please be sure to explain to your customer at the time of purchase that - if he wants to register and title his vehicle himself - he must wait until he gets a receipted photocopy of the sales tax return.

Finally, we encourage you and your customers to request special receipts only as an exception to your general practice of sending the sales tax return and regi-title application together. In other words, if your customer doesn't need a special receipt in order to register and title his vehicle, there is probably no reason to go to the trouble to get one.

If you have questions or need more information, please telephone us at 312/793-7006 in Chicago or at 217/785-4133 in Springfield. Or, if you prefer, write to:

Illinois Department of Revenue
R.O.T. Pre-Edit Unit
Attention: Unit Supervisor
P.O. Box 4007
Springfield, IL 62708

*On or about May 1, 1985, this office will move to the State of Illinois Center, Concourse Level, 100 W. Randolph Street, Chicago, Illinois.

J. Thomas Johnson
Director of Revenue

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