

Illinois
Department
of Revenue

INFORMATIONAL BULLETIN

FY91-52
May 1991

+ CHANGE IN FILING REQUIREMENTS FOR THOSE CLAIMING
THE AUTOMOBILE RENTAL EXEMPTION

+---+
|TO:|VEHICLE DEALERS
+---+AND AUTOMOBILE
RENTAL COMPANIES

When purchasers claim
the automobile rental
exemption, please be
sure to check the
exemption box in
Section 5E on Form
ST-556. Also, be sure
to write their Illinois
business tax (IBT)
number in the designated
space following the
exemption box.

If you purchase your
vehicle in Illinois, the
selling dealer must
complete Form ST-556.

We have recently
changed the filing
requirements for those
claiming an exemption
on vehicles purchased
for rental use under
lease terms of one year
or less.

In either case, please
make sure that

- the exemption box (on
Form ST-556, Section
5E; on Form RUT-25,
Section D4) stating
that the vehicle is
for rental use is
checked, and that

The exemption still
exists; but Form ART-7,
Automobile Renting
Certificate, is no
longer required as
support of the
exemption.

HOW DOES THIS CHANGE
AFFECT AUTOMOBILE
RENTAL COMPANIES?

Effective immediately,
you are no longer
required to complete
Form ART-7 when
claiming the
automobile rental
exemption.

- your correct Illinois
business tax (IBT)
number is written in
the designated space
following the
exemption box.

HOW DOES THIS CHANGE
AFFECT VEHICLE DEALERS?

Effective immediately,
you should no longer
require purchasers
claiming the rental
exemption to provide
you with a completed
Form ART-7 as an
attachment to their
Form ST-556, Sales Tax
Transaction Return.

If you purchase your
vehicle outside
Illinois and are
claiming a rental use
exemption, you are
responsible for the
proper completion and
filing of Form RUT-25,
Motor Vehicle Use Tax
Return.

You may destroy your
existing stock of Form
ART-7.

QUESTIONS?

If you have questions or
need more information,
please call or write us.
Our telephone numbers
and address are listed
at the bottom of this
bulletin.

FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
101 W. Jefferson St., P.O. Box 19044
Springfield, IL 62794-9044