



# *i*nformational Bulletin

David Harris, Director

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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For information or forms  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

Register and file your return online at:  
[mytax.illinois.gov](http://mytax.illinois.gov)

Call us at:  
1 800 732-8866 or  
217 782-3336

Call our TDD  
(telecommunications device  
for the deaf) at:  
1 800 544-5304

## Nontaxable Sales for Resale of Previously Rented or Leased Vehicles

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### To: Persons who make sales for resale of previously rented or leased vehicles

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Persons who are in the business of leasing or renting motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of Illinois state government and who, in connection with such business, sell any such item to a retailer for the purpose of resale were formerly required to file a separate tax return for each nontaxable transaction, with limited exceptions. However, effective January 4, 2019, [Illinois Public Act \(P.A.\) 100-1171](#) allows these transactions to be reported as a bulk filing submitted electronically on a monthly reporting basis using Form ST-556-D, Nontaxable Sales for Resale of Previously Rented or Leased Vehicles.

### Who may file Form ST-556-D?

If you are in the business of leasing or renting items of the type that must be titled or registered by an agency of Illinois state government (*i.e.*, motor vehicles, watercraft, aircraft, and trailers), and, in connection with such business, at the end of the lease or rental period you sell such items to a retailer for the purpose of resale, you may report these sales for resale on Form ST-556-D. Taxpayers can report multiple sales for resale on Form ST-556-D, with those sales being to the same or multiple purchasers.

### Am I required to file Form ST-556-D?

No. Form ST-556-D is an optional bulk filing method to report exempt sales for resale of previously rented or leased vehicles. Taxpayers still have the option of reporting these same sales singly using Form ST-556, Sales Tax Transaction Return.

### How can I file Form ST-556-D?

Form ST-556-D must be filed electronically using MyTax Illinois, available at [mytax.illinois.gov](http://mytax.illinois.gov).

### When is Form ST-556-D due?

Form ST-556-D is due on or before the 20th day of the month following the end of your reporting period. The return for any given monthly reporting period should contain all items the purchaser took possession of during that calendar month. If the purchaser has been leasing the item and, therefore, already has possession of it, use the date you applied for a change in the title to determine the reporting period.

**Note:** The ST-556-D return is still in development. As a result, the Department will be automatically waiving late filing penalties for January and February 2019 returns if filed on or before the April 22, 2019 due date. The ST-556-D return for January should include all sales from January 1, 2019 through January 31, 2019. The return for the month of March is also due on or before April 22, 2019.

### What records should I keep to support the information reported on Form ST-556-D?

You should retain any records that verify each sale for resale, such as a copy of the rental agreement, sales log, deal jackets, copy of the sales invoice, Form CRT-61, Certificate of Resale, and any other pertinent documentation.

### How do I register with the Department?

If you are already registered to file Form ST-556, you are also registered to file Form ST-556-D. If you are not already registered with the Department, you can do so electronically using MyTax Illinois, available at [mytax.illinois.gov](http://mytax.illinois.gov).

To register a new business, click on the blue button that says "Registration," and then click "Register a New Business" to complete Form REG-1, Illinois Business Registration Application. After you receive an email that the application has been processed, allow one business day before signing up for MyTax Illinois. To create a MyTax Illinois account, click on the "Sign up Now" button, and submit the requested information.

If you already have a MyTax Illinois account you can register for new tax types by simply logging into your MyTax Illinois account and clicking on "Register for New Tax Accounts" to complete the registration.

Contact our Central Registration Division at **217 785-3707** for information or assistance with registering your business.

**Note:** There is no charge to register with the Department.

### Where can I find more information?

See our website at [tax.illinois.gov](http://tax.illinois.gov) or [P.A. 100-1171](tel:1001171).