



# ART-1-X Amended Automobile Renting Occupation and Use Tax Return


Rev 02 Form 101

E S \_\_\_/\_\_\_/\_\_\_

NS DP CA RC

Do not write above this line.

## Read this information first

- If you are making a payment with this return, write the **amount you are paying here.**  \$ \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue."
- If you are claiming an overpayment on this return and you collected the overpaid tax from your customer(s), you must refund the tax to your customer(s) before filing this return. When you complete this return, you must state, **under penalties of perjury**, in Step 4, that you unconditionally refunded the overpaid tax to your customer(s).

## Step 1: Identify your business

- Account ID: \_\_\_\_\_ - \_\_\_\_\_
- Reporting period you are amending: \_\_\_/\_\_\_/\_\_\_ through \_\_\_/\_\_\_/\_\_\_  
Month Day Year Month Day Year
- Business name \_\_\_\_\_

## Step 2: Mark the reason you are filing an amended return

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li><input type="checkbox"/> I took a deduction on my original return that was not allowed or was too large.</li> <li><input type="checkbox"/> I should have taken a deduction or a larger deduction on my original return for           <ol style="list-style-type: none"> <li><input type="checkbox"/> rentals made to an exempt organization. Write the tax-exempt no. E-_____.</li> <li><input type="checkbox"/> rentals made under lease terms of more than one year.</li> <li><input type="checkbox"/> interstate commerce.</li> <li><input type="checkbox"/> waivers of claims for loss or damage to vehicles rented.</li> <li><input type="checkbox"/> additional insurance coverage (paid by the renter).</li> <li><input type="checkbox"/> refueling costs (paid the renter).</li> <li><input type="checkbox"/> that was exempt for another reason. Please explain. _____<br/>_____<br/>_____</li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li><input type="checkbox"/> I put an amount on the wrong line on either Form ART-1 or Form ART-2.</li> <li><input type="checkbox"/> I overcollected automobile renting occupation and use tax from my customer.</li> <li><input type="checkbox"/> I made a computational error.</li> <li><input type="checkbox"/> The original account ID was incorrect. The correct account ID is _____.</li> <li><input type="checkbox"/> The original reporting period was incorrect. The correct reporting period is _____.</li> <li><input type="checkbox"/> Other. (Please explain.) _____<br/>_____<br/>_____</li> </ol> |
|---|---|

Please turn page to complete Steps 3 and 4. 

This form is authorized by the Automobile Renting Occupation and Use Tax Acts. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3211



### Step 3: Correct your financial information

When writing your figures, please round to the nearest whole dollar.

#### Column A

Most recent figures filed

#### Column B

Figures as they should have been filed

If you originally filed Form ART-2, Multiple Site Form, you must also file Form ART-2-X, Amended Multiple Site Form, and use the figures from it to complete Lines 4b, 9, 10, and 11b below.

<b>1</b> Write your total receipts. (Include tax.)	<b>1</b> _____	<b>1</b> _____
<b>2</b> Write your total deductions.	<b>2</b> _____	<b>2</b> _____
<b>3</b> Subtract Line 2 from Line 1. This amount is your taxable receipts.	<b>3</b> _____	<b>3</b> _____
<b>4a</b> Write your receipts subject to Automobile Renting Occupation Tax (ART).	<b>4a</b> _____	<b>4a</b> _____
<b>4b</b> Multiply Line 4a by the appropriate state tax rate _____. This amount is the state tax due for ART.	<b>4b</b> _____	<b>4b</b> _____
<b>5a</b> Write your receipts from out-of-state locations to Illinois renters subject to Automobile Renting Use Tax (ARUT).	<b>5a</b> _____	<b>5a</b> _____
<b>5b</b> Multiply Line 5a by the appropriate use tax rate _____. This amount is the state tax due for ARUT.	<b>5b</b> _____	<b>5b</b> _____
<b>6</b> Add Lines 4b and 5b. This amount is your tax due on receipts.	<b>6</b> _____	<b>6</b> _____
<b>7</b> Write the amount of your discount. (See instructions.)	<b>7</b> _____	<b>7</b> _____
<b>8</b> Subtract Line 7 from Line 6. This amount is your net state tax due.	<b>8</b> _____	<b>8</b> _____
<b>9</b> Multiply Line 4a by the appropriate local tax rate _____.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Multiply Line 4a by the appropriate mass transit tax rate _____.	<b>10</b> _____	<b>10</b> _____
<b>11a</b> Write your receipts subject to Metropolitan Pier and Exposition Authority (MPEA) Tax.	<b>11a</b> _____	<b>11a</b> _____
<b>11b</b> Multiply Line 11a by the appropriate MPEA tax rate _____.	<b>11b</b> _____	<b>11b</b> _____
<b>12</b> Add Lines 8, 9, 10, and 11b. This amount is your tax on receipts.	<b>12</b> _____	<b>12</b> _____
<b>13</b> Write any amount of excess tax you collected.	<b>13</b> _____	<b>13</b> _____
<b>14</b> Add Lines 12 and 13. This is the total tax.	<b>14</b> _____	<b>14</b> _____
<b>15</b> Write the credit amount.	<b>15</b> _____	<b>15</b> _____
<b>16</b> Subtract Line 15 from Line 14. This is the net tax due.	<b>16</b> _____	<b>16</b> _____
<b>17</b> Write the total amount you have paid.	<b>17</b> _____	<b>17</b> _____
<b>18</b> If Line 17 is greater than Line 16, Column B, write the difference. This is the amount you have <b>overpaid</b> . Go to Step 4.		<b>18</b> _____
<b>19</b> If Line 17 is less than Line 16, Column B, write the difference. This is the amount you have <b>underpaid</b> . Please pay this amount. Go to Step 4.		<b>19</b> _____

### Make your check payable to "Illinois Department of Revenue."

Please write the amount you are paying on the line provided on the front of this return.

### Step 4: 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. Under penalties of perjury, I state that I have unconditionally refunded to my customer(s) any overpaid tax that I collected from my customer(s) and am claiming as an overpayment on this return.

Taxpayer's signature \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Mail this return and any payment to:

ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19034  
SPRINGFIELD IL 62794-9034

