



ART-1 Automobile Renting Occupation and Use Tax Return

REV 02 FORM 078
E S ____/____/____
NS DP CA RC
Do not write above this line.

Account ID: _____ This form is for: _____
Reporting Period (month day year - month day year)

Owner's name: _____

Business name: _____

Mailing address: _____

You must round your figures to whole dollars. See instructions.

Step 1: Figure your taxable receipts

- 1 Total receipts (include tax) 1 _____
- 2 Deductions
 - a Amount of taxes collected and included on Line 1 of the return 2a _____
 - b Amount of rentals made to exempt organizations (see instructions) 2b _____
 - c Amount of receipts from rentals under lease terms of more than one year 2c _____
 - d Amount of applicable interstate commerce deductions 2d _____
 - e Amount of waivers of claims for loss or damage to vehicles rented (paid by the renter) 2e _____
 - f Amount of additional insurance coverage (paid by the renter) 2f _____
 - g Amount of the cost of refueling a rented automobile (paid by the renter) 2g _____
 - h Identify additional qualifying deductions and write the amount.
 - Identify: 2h _____ 2h _____
 - 2i _____ 2i _____
 - 2j _____ 2j _____
 - 2k _____ 2k _____

Add Line 2a through 2k. The sum is your total deductions. 2 _____
- 3 Taxable receipts (Subtract Line 2 from Line 1.) 3 _____

Step 2: Figure your net tax and discount

- 4 Illinois locations (Automobile Renting Occupation Tax) *Multi-site filers: complete Form ART-2 to obtain Lines 4a and b.*
Enter receipts on Line 4a x _____ for tax due on Line 4b. 4a _____ 4b _____
- 5 Out-of-state rental locations to Illinois renters (Automobile Renting Use Tax)
Enter receipts on Line 5a x _____ for tax due on Line 5b. 5a _____ 5b _____
- 6 Net tax due on receipts (Add Line 4b and Line 5b.) 6 _____
- 7 If you filed and paid by the due date, multiply Line 6 by 1.75% (.0175). 7 _____
- 8 Net tax due on receipts (Subtract Line 7 from Line 6.) 8 _____

Step 3: Figure your other taxes *Multi-site filers: complete Form ART-2 to obtain the lines below.*

- 9 Local (county or municipal) tax
Multiply Line 4a by _____. Write the result on Line 9. 9 _____
- 10 Mass transit tax, if applicable
Multiply Line 4a by _____. Write the result on Line 10. 10 _____
- 11 Metropolitan Pier and Exposition Authority Tax, if applicable (See instructions for Line 11 on back.)
Enter receipts on Line 11a x _____ for tax due on Line 11b. 11a _____ 11b _____

Step 4: Figure your payment due

- 12 Total tax on receipts. (Add Lines 8, 9, 10, and 11b.) 12 _____
- 13 Excess tax collected 13 _____
- 14 Total tax (Add Line 12 and Line 13.) 14 _____
- 15 Credit amount 15 _____
- 16 Payment due (Subtract Line 15 from Line 14.) Make your check payable to Illinois Department of Revenue. 16 _____

Step 5: 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.

Taxpayer's signature _____ Phone _____ Date _____ Preparer's signature _____ Phone _____ Date _____

Mail your completed return and payment to: Illinois Department of Revenue, PO Box 19037, Springfield, IL 62794-9037

