



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, enter the amount you are paying here.

Amount you are paying: \$ _____
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 yourself

- 1 Account ID: _____
- 2 Reporting period you are amending: ___/___/___ through ___/___/___
Month Day Year Month Day Year
- 3 Business name _____

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

- 1 I took a deduction on my original return that was not allowed or was too large.
- 2 I should have taken a deduction or a larger deduction on my original return for
 - a rentals made to an exempt organization. Enter the tax-exempt no. E- _____.
 - b rentals made under lease terms of more than one year.
 - c interstate commerce.
 - d waivers of claims for loss or damage to vehicles rented.
 - e additional insurance coverage (paid by the renter).
 - f refueling costs (paid by the renter).
 - g an exemption I am claiming for another reason. Please explain. _____

- 3 I put an amount on the wrong line on either Form ART-1 or Form ART-2.
- 4 I overcollected automobile renting occupation and use tax from my customer.
- 5 I made a computational error.
- 6 The original account ID was incorrect. The correct account ID is _____.
- 7 The original reporting period was incorrect. The correct reporting period is _____.
- 8 Other. Please explain. _____

Please turn page to complete Steps 3 and 4. ➔

This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.



Step 3: Correct your financial information

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

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.

Figures as they should have been filed.

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

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

Please enter 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

