



Illinois Department of Revenue

RUT-75 Aircraft/Watercraft Use Tax Transaction Return

(R-7/05)

REV 02 FORM 091 STA 751 RC CA ED NS

Step 1 Complete the requested information about you, the purchaser or owner.

1 Purchaser (new owner) 2 Co-owner 3 Address City State ZIP 4 Daytime phone 5 SSN (Purchaser's) 6 FEIN (Purchaser's) 7 Mark if you acquired a watercraft from a spouse, parent, brother, sister, or child.

Step 2 Complete the seller's, donor's, or other transferor's information.

1 Name (prior owner) 2 Address City State ZIP 3 Daytime phone

Step 3 Identify the item type and complete the description, identification number, and acquisition date.

1 Year/make/model 2 Serial no. (aircraft only) 3 Identification number a) Aircraft 'N' no. b) Watercraft Hull ID no. 4 Aircraft/airframe hours 5 Date acquired 6 Date brought into Illinois

Step 4 If the transaction is exempt, mark the box that applies. Be sure to read the instructions. If the transaction is taxable, continue to Step 5.

1 Mark [X] if the item 1 a) was purchased by a tax-exempt organization. E Write the tax exemption number. a) [] b) qualifies as rolling stock. For aircraft, write the certificate of authority number. b) [] c) is a gift from an estate to a surviving spouse. c) [] d) is being stored in Illinois temporarily. (See instructions.) d) [] e) is used primarily in production agriculture. (See instructions.) e) [] f) is a watercraft that is exempt under Section 15-10(v) of the Watercraft Use Tax Act. f) []

Step 5 Figure your tax.

Attach your payment here.

1 Purchase price or fair market value (See instructions.) Attach a copy of the purchase agreement or invoice. For aircraft purchases, also attach a copy of the FAA bill of sale. (Round to the nearest dollar.) 1 \$ 2 Multiply Step 5, Line 1 by 6.25% (.0625). 2 \$ 3 Credit for tax previously paid to See instructions. Write the state's name and attach proof. 3 \$ 4 Tax due. Subtract Step 5, Line 3 from Step 5, Line 2. This is your total tax due. Make your remittance payable to 'Illinois Department of Revenue.' 4 \$

Step 6 Sign here.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. I understand that the penalty for willfully filing a false return shall be a fine not to exceed \$1,000 or imprisonment in a penal institution, other than the penitentiary, not to exceed one year, or both fine and imprisonment.

Your signature Date Co-owner's signature Date

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This form is authorized by the Illinois Aircraft Use Tax Act and Illinois Watercraft Use Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in penalties. This form has been approved by the Forms Management Center. IL-492-4350

Date received by Illinois

General Information

Who must file this return?

You must complete and file this return if you acquire an aircraft or watercraft by gift, donation, transfer, or non-retail purchase.

- The term **"aircraft"** includes airplanes, helicopters, hot-air balloons, ultra lights, gliders, blimps, dirigibles, seaplanes, and anything else defined as aircraft in Section 3 of the Illinois Aeronautics Act.
- The term **"watercraft"** includes
 - 1) Class 2, Class 3, and Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act; and
 - 2) personal watercraft as defined in Section 1-2 of the Boat Registration and Safety Act (jet skis, wave runners, etc.).**Note:** The term "watercraft" **does not** include canoes or kayaks.
- The term **"non-retail purchase"** means a purchase from a person or business that is not in the business of selling aircraft or watercraft at retail.

Note: For purposes of these instructions, the term "item" is used to refer to both aircraft and watercraft as defined above.

Do not use this return if you purchased the item from an Illinois dealer or leasing company. The dealer or leasing company must file Form ST-556, Sales Tax Transaction Return.

Do not use this return if you acquired the item from an out-of-state dealer, lending institution, or leasing company selling at retail. You must file Form RUT-25, Use Tax Transaction Return.

When is this return due?

You must file Form RUT-75, Aircraft/Watercraft Use Tax Return, no later than 30 days from the date of acquisition or the date the item is brought into Illinois, whichever is later.

Note: You must submit proof of tax payment or proof of exemption before you

- aircraft registration will be issued by the Department of Transportation - Division of Aeronautics.
- watercraft registration will be issued by the Department of Natural Resources.

What if I need help?

If you need help, visit our web site at tax.illinois.gov; call us at 1 800 732-8866 or 217 782-3336; or call our TDD (telecommunications device for the deaf) at 1 800 544-5304. Our office hours are 8 a.m. to 5 p.m.

Specific Information

Step 1 — Complete the requested information about you, the purchaser or owner.

Lines 1 and 2 - Write your name on Line 1 and any co-owner's name on Line 2.

Line 3 - Write the address as it will appear on the Illinois registration.

Lines 4, 5, and 6 - Write your daytime phone number and Social Security number or federal employer identification number on the appropriate lines.

Line 7 - Check this box only if you are reporting a watercraft transfer between immediate family members. We will send you a notice and bill you for applicable tax, penalties, and interest if our review indicates that, based on the facts and circumstances, the primary reason for the watercraft transfer between family members was to avoid payment of tax.

Step 2 — Complete the seller's, donor's, or other transferor's information.

Lines 1, 2, and 3 - Write the name, address, and daytime phone number.

Step 3 — Identify the item type and complete the description, identification number, and acquisition date.

Line 1 - Write the year, make, and model.

Line 2 - For aircraft purchases or acquisitions, write the serial number.

Lines 3a and 3b - Write the "N" number for aircraft or the Hull ID number for watercraft.

Line 4 - For aircraft purchases or acquisitions, write the aircraft or airframe hours of operation.

Line 5 - Write the date **you** (not the seller) acquired the item.

Line 6 - Write the date **you** (not the seller) brought the item into Illinois. This date should **always** be on or after the purchase date.

Step 4 — If the transaction is exempt, mark the box that applies. If the transaction is taxable, continue to Step 5.

Line 1 - If the transaction is exempt from tax, mark an "X" in the box that applies. **As the owner,**

- a) you are a charitable, religious, educational, or governmental organization that has been issued an active exemption number by the Illinois Department of Revenue. Write your active Illinois sales tax exemption "E" number in the space provided.
- b) you will use the item as rolling stock for hire to haul persons or commodities in interstate commerce. For aircraft, write the FAA certificate of authority number in the space provided.
- c) you are the surviving spouse, and the item is an estate gift.
- d) you acquired the item outside of Illinois and, after being brought into Illinois and stored here temporarily, you will remove the item and never return it to Illinois.
- e) you will use the item primarily in production agriculture and the item qualifies for the farm machinery and equipment exemption.
- f) you purchased or acquired a watercraft that is exempt under Section 15-10(v) of the Watercraft Use Tax Act.

Step 5 — Figure your tax. Please note that no trade-in deduction is allowed. When you complete this form, drop amounts of less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

Line 1 - Write the purchase price or fair market value. You owe tax based on this amount.

If you purchase or acquire a **share** of an aircraft or watercraft, you must write the share's purchase price or fair market value.

Attach a copy of the purchase agreement/invoice. The item's purchase price and any amount of tax previously paid must be clearly and separately stated.

If the purchase price is less than the fair market value, you must pay tax on the item's fair market value on the date the item was acquired or brought into Illinois, whichever is later. **Note:** The only exception allowed is a watercraft transfer between immediate family members (i.e., a spouse, parent, brother, sister, or child). In this case, write the purchase price on Line 1.

If our review of this return results in a question about the amount stated on Line 1, we have the authority to determine the item's fair market value through an independent valuation. We will send you a notice if additional tax is owed.

Aircraft purchase or transfer - Attach a copy of the FAA bill of sale.

Watercraft purchase or transfer - The purchase price or fair market value must include the value of any motor sold with, or as part of, the transaction.

Line 2 - Multiply Step 5, Line 1 by 6.25 (.0625) percent.

Line 3 - Write the amount of sales or use tax you previously paid to another state on this item. Write the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. You must attach proof of tax payment.

Line 4 - Subtract Step 5, Line 3, from Step 5, Line 2. This is the amount of tax that you owe. Make your remittance payable to "Illinois Department of Revenue" and attach it to Page 1 of this form.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill that we send you. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our web site at tax.illinois.gov, or call 1 800 356-6302.

Step 6

Sign here.

The purchaser and co-owner (if applicable) must sign the return. Send Page 1 and any other required forms and attachments with your application and fees for registration to the appropriate address below. Keep Page 2 (Taxpayer's copy) for your records.

Aircraft
Department of Transportation
Division of Aeronautics
1 Langhorne Bond Drive
Capital Airport
Springfield, IL 62707-8415

Watercraft
Department of Natural Resources
PO Box 19226
Springfield, IL 62794-9226