

## **Illinois Department of Revenue**

## RUT-7 Rolling Stock Certification Please print or type. Use this certificate for purchases made on or after July 1, 2004.

## Step 1: Identify how this certification is being used

Mark the option that applies. Retailers: Keep this certification in your books and records as proof of the exemption claimed.  Purchases of motor vehicles, trailers, aircraft, watercraft, and non-vehicle rolling stock (e.g., locomotives, rail cars)  1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.  Purchases of repair and replacement parts  2 Single purchase (one or multiple items) — Mark one option below.  a I certify that this purchase qualifies for the rolling stock exemption.  b I certify that percent of this bulk purchase qualifies for the rolling stock exemption.  Note: Update this certification at least every 3 years.  a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.  b I certify that percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.  Step 2: Describe the purchase  Purchases of motor vehicles, trailers, aircraft, watercraft, and non-vehicle rolling stock (e.g., locomotives, rail cars)			
		Purchases of repair and replacement parts	
		2 Description of items purchased	
		Step 3: Identify the buyer  1 Name	
		Address  Number and street or post office box  yes no Is the buyer a lessor who will lease the item of If yes, go to Step 4. If no, complete Line 4 bel  Certificate of authority number and date issued	ow, then go to Step 5.
		Step 4: If the buyer is a lessor, identify to the state of the lesson and street or post office box	Date issued  1e lessee (If not, go to Step 5.)  ( ) —  City State ZIP Telephone number
3 Certificate of authority number and date issued Number	Date issued		
Step 5: Buyer/lessor certification (Mark the at a least of the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.  Under penalties of perjury, I state that I have examined this certificate.			
Buyer's signature Date	Name of buyer (please print)  Business name		