




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

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.**  \$ _____
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

- | | |
|---|--|
| 1 ____ I took a deduction on my original return that was not allowed or was too large. | 3 ____ I put an amount on the wrong line on either Form ART-1 or Form ART-2. |
| 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. _____

_____ | 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.) _____

_____ |

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, 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.

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

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

