



Illinois Department of Revenue

RUT-7 Rolling Stock Certification for Motor Vehicles and Trailers (and Repair and Replacement Parts) Purchased on or after August 24, 2017

Retailers and Purchasers: Keep a copy of this certification in your records as proof of the exemption claimed.

Step 1: Identify the purchaser

Name: _____

Address: _____ () —
Number and street or post office box City State ZIP Telephone number

If the purchaser is a lessor who will lease the item described in Step 3, also complete Step 2; otherwise go directly to Step 3.

Step 2: If the purchaser is a lessor, identify the lease customer — If not a lease, go to Step 3.

Name: _____

Address: _____ () —
Number and street or post office box City State ZIP Telephone number

Step 3: Describe the purchase — Enter the date of purchase and check the applicable box to indicate whether the item purchased is a motor vehicle or trailer or repair and replacement parts for a motor vehicle or trailer.

Date of purchase: ____/____/____

Purchases of motor vehicles and trailers
Year, make, and model: _____
Vehicle identification no.: _____

Purchases of repair and replacement parts for motor vehicles and trailers
Description of items purchased: _____

Step 4: Confirm that the purchase qualifies for the rolling stock exemption

Check each box to confirm that this purchase meets the criteria to qualify for the rolling stock exemption.

- The motor vehicle or trailer will be used to transport persons or property for hire.
- Carrier who will utilize the item holds an *active* USDOT number. Enter USDOT No.: _____
 - Carrier Operation listed as "INTERSTATE."
 - Operation Classification listed as follows: (choose one)
 - ___ "AUTHORIZED FOR HIRE"
 - ___ "EXEMPT FOR HIRE"
 - ___ Both "AUTHORIZED FOR HIRE" and "EXEMPT FOR HIRE."
- (For motor vehicles only) The gross vehicle weight rating exceeds 16,000 pounds.

For purchases of repair and replacement parts, also complete the following.

Single purchase of one or multiple items (mark one):

- 1** I certify that this purchase qualifies for the rolling stock exemption.
- 2** I certify that _____ percent of this bulk purchase qualifies for the rolling stock exemption.

Note: Update blanket certification at least every 3 years.

Blanket certification for this and future purchases (mark one):

- 1** I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.
- 2** I certify that _____ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

Note: You may use a single Form RUT-7 if purchasing multiple items in a single transaction and all items qualify for the rolling stock exemption.

Step 5: Certification

I certify that the purchased item(s) will be used as, or attached to, rolling stock to haul persons or property for hire in interstate commerce and qualifies for the rolling stock exemption. Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Signature _____ Date _____ Name (please print) _____
Business name _____

This form is authorized as outlined by the Retailers' Occupation Tax Act, related tax acts, and the Vehicle Use Tax Act. Disclosure of this information is required. Failure to keep this information in your books and records could result in disallowing a deduction that was claimed.