



Illinois Department of Revenue

RUT-7-A Rolling Stock Certification for Aircraft, Watercraft, Limousines, and Rail Carrier Items

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

Date of purchase: ____/____/____

Purchases of aircraft, watercraft, limousines, and rail carrier items

Year, make, and model: _____

Identification no.: _____

Purchases of repair and replacement parts for aircraft, watercraft, limousines, and rail carrier items

Description of items purchased: _____

Step 4: Indicate how this certification is being used

Purchases of aircraft, watercraft, and limousines

Choose **a** or **b** under **Aircraft and Watercraft** or under **Limousines**.

I certify that this purchase will be utilized by an interstate carrier for hire for use as rolling stock moving in interstate commerce and qualifies for the rolling stock exemption by the qualifying method I have indicated below (*mark one*):

Aircraft and Watercraft

☐ **a** Miles/Hours ☐ **b** Trips

Limousines

☐ **a** Miles ☐ **b** Trips

Certificate of Authority no. (if applicable): _____

Note: If you purchase multiple items in this transaction and the same election will not be used on all items, prepare a separate Form RUT-7-A to identify which items will use which method.

Purchases of rail carrier items

☐ I certify that this purchase will be utilized by an interstate carrier for hire for use as rolling stock moving in interstate commerce and qualifies for the rolling stock exemption.

Purchases of repair and replacement parts for aircraft, watercraft, limousines, and rail carrier items

Choose **a** or **b** under *Single purchase* or under *Blanket certification*.

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

☐ **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.

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

☐ **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.

Note: Update blanket certification at least every 3 years.

Step 5: Certification

I certify that the purchased item 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 _____