Illinois Department of Revenue

RUT-7 Rolling Stock Certification

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

Step 1: Identify how this certification is being used
Mark the option that applies.

**Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives**

- 1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

**Qualifying method election.** (Motor vehicles and trailers only)

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

- 2 Qualifying method - Mark one option.
  - a Miles
  - b Trips

**Purchases of repair and replacement parts**

- 3 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.

- 4 Blanket certification for this and future purchases — Mark one option below.
  - 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, limousines, railway cars, and locomotives**

1. Year, make, and model ____________________________
   Identification no. ____________________________

**Purchases of repair and replacement parts**

2. Description of items purchased: Repair parts for intermodal equipment, including the lease of intermodal equipment and/or railroad rolling stock (locomotives and freight cars).

Step 3: Identify the buyer

1. Name ____________________________
   Address Three Commercial Place, Box 209 Norfolk VA 23510 (757) 668-1642
   Number and street or post office box City State ZIP Telephone number

3. Yes X No Is the buyer a lessor who will lease the item described in Step 2?
   If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.

4. Certificate of authority number and date issued: See Attached Number Date issued /

Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1. Name ____________________________

2. Address ____________________________
   Number and street or post office box City State ZIP Telephone number

3. Certificate of authority number and date issued: Number Date issued /

Step 5: Buyer/lessor certification (Mark the appropriate statement.)

X I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

____ I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use 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 certification and, to the best of my knowledge, it is true, correct, and complete.

Mauro Rusinko
Buyer's signature Date 6/15/2016 Name of buyer (please print)

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. This form has been approved by the Forms Management Center, IL-982-0008.
Thank you for your recent email with regards to Interstate Commerce Commission (ICC) certificate of Authority for Norfolk Southern Railway Company.

As you know, the ICC preceded the Surface Transportation Board (STB). Under the laws involving the regulation of railroads, the STB, and the ICC before it, grants authority to acquire, operate, control, merger, trackage rights and lease under Title 49 United States Code sections 10501, 11323-11325. However, a certificate was never issued to Norfolk Southern Railway, per se, but the authority to acquire, to merge and to operate over the lines in Norfolk Southern System had been granted by the ICC and, now the STB over many years.

Railroads must provide and update annually their system's diagram map of all the lines that they have been granted authority that may go back as far as 1887 when the ICC came into existence. Consequently, each line (or lines) of right of way was (or were) a subject of a decision and authorization by the ICC and the STB. So, there is no one certificate that Norfolk Southern has but a series of many decisions and authority to operate over their vast network of rail lines.

I hope that this information was helpful. If I can be of further assistance, please feel free to contact me at the above email address or by telephone at 202-565-1590.

Rudy Saint-Louis
Staff Attorney
Surface Transportation Board
1925 K Street, NW Room 848
Washington, D.C. 20423