



RUT-50 Private Party Vehicle Use Tax Chart for 2018

Effective January 1, 2018, through December 31, 2018

Illinois Private Party Vehicle Use Tax (Step 6, Line 1)

For Illinois private party vehicle use tax, the tax is based on the purchase price (or fair market value) with exceptions noted on the right (motorcycles and specific situations). For most purchases, you will use Table A or B to determine the tax amount. The purchase price of a vehicle is the value given whether received in money or otherwise; this includes cash, credits, property, or service. When there is no stated purchase price, such as in the case of a gift or even trade, the fair market value should be used. The fair market value may be obtained from a licensed dealer.

Note: A trade-in deduction is **not** allowed on this tax.

Table A

Use the table below when the purchase price (or fair market value) of a vehicle is **less than \$15,000**. The tax due is determined by the model year of the vehicle.

Model year	Vehicle age (years)	Tax due (\$)
2017 or newer	1 or newer	390
2016	2	290
2015	3	215
2014	4	165
2013	5	115
2012	6	90
2011	7	80
2010	8	65
2009	9	50
2008	10	40
2007	11 or older	25

Table B

Use the table below when the purchase price (or fair market value) of a vehicle is **\$15,000 or more**. The tax due is determined by the purchase price (or fair market value) of the vehicle.

Purchase price (or fair market value) (\$)	Tax due (\$)
15,000 to 19,999.99	750
20,000 to 24,999.99	1,000
25,000 to 29,999.99	1,250
30,000 or more	1,500

Other transaction types that may be reported on Form RUT-50 are listed below along with the required tax amount due.

Exemptions

If one of the following exemptions apply, **the tax due is \$0:**

- purchaser is a tax-exempt organization
- vehicle is a farm implement primarily used in production agriculture and not required to be registered under the Illinois Vehicle Code or is a ready-mix concrete truck that qualifies under the manufacturing machinery and equipment exemption
- vehicle is used for rolling stock
- purchaser was an out-of-state resident and vehicle was used outside of Illinois for at least three months (individuals only)
- vehicle is an estate gift to a surviving spouse (including a party to a civil union).

Exceptions

If one of the following exceptions apply, **the tax due is \$15:**

- vehicle is an estate gift to a beneficiary other than a surviving spouse
- vehicle is being transferred in a business reorganization
- vehicle is being transferred or purchased from a spouse (including a party to a civil union), parent, brother, sister, or child

Motorcycles or ATVS

If the purchase is a motorcycle, motor-driven cycle, 3-wheel or 4-wheel all-terrain vehicle (ATV), or motorized pedalcycle, **the tax due is \$25.**

Local Government Private Party Vehicle Use Tax (Step 6, Lines 2 and 3)

See RUT-6, Form RUT-50 Reference Guide, to determine whether you must report any local government private party vehicle use tax on Form RUT-50.