General Instructions

Who must file Form RUT-50?
You must file Form RUT-50, Private Party Vehicle Use Tax Transaction, if you purchased or acquired by gift or transfer a motor vehicle from a private party.

If you purchased a vehicle from an unregistered out-of-state dealer, lending institution, leasing company, or retailer; or if you purchased a passenger car from an unregistered Illinois lending institution or leasing company, you must complete Form RUT-25, Vehicle Use Tax Transaction Return.

When is Form RUT-50 due?
Within 30 days from the date of acquiring the vehicle if acquired in Illinois or within 30 days of bringing it into Illinois if acquired outside Illinois.

Are trade-in allowances reported on Form RUT-50?
No — Trade-in allowances are not allowed on Form RUT-50.

What is “purchase price”?
“Purchase price” is the value given for a motor vehicle and may be in the form of money, credit, property or service. Attaching a copy of the bill of sale or proof of purchase may prevent future notices.

Specific Instructions

Step 1 — Complete the purchaser’s information
Lines 1, 2, and 3: Enter the purchaser’s name and address exactly as it appears on the Illinois title or registration application. This address must be the actual physical address of the party who will be using the item in Illinois. Do not use a post office box number.

Step 4 — Transaction description
1 Exemption — Mark the appropriate box and write “$0” on Step 6, Lines 1, 2 and 3.
   a) Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number.
   b) Farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code); or a ready-mix concrete truck used in manufacturing tangible personal property for sale.
   c) Rolling stock item for hire to haul persons or commodities in interstate commerce. See Informational Bulletin FY 2018-08.
   d) You were an out-of-state resident; item was used outside Illinois at least 3 months. You must surrender the out-of-state title, registration or other proof of the item’s use when you apply for an Illinois title. You cannot claim this exemption if you are a leasing company, lessor, business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or military person whose home of record is Illinois.

2 Exception — Mark the appropriate box and write “$15” on Step 6, Line 1.
   a) Transferred due to the organization, reorganization, dissolution, or partial liquidation of business. Beneficial ownership is not changing.
   b) Transferred or purchased from spouse, parent, brother, sister, or child. Spouses include parties in a civil union.
   c) Motorcycle or ATV — Write “$25” on Step 6, Line 1.

   Includes motorcycle, motor-driven cycle, three or four-wheel all terrain vehicle (ATV), or motorized pedalcycle.

Step 5 — Illinois Private Party Vehicle Use Tax
Note: Due to Public Act 102-0353, effective for applications for title made on or after January 1, 2022, the tax due in Table A and Table B has increased.

Table A: If the purchase price or fair market value is less than $15,000, you must use Table A to determine your Illinois tax due.

Table B: If the purchase price or fair market value is $15,000 or more, you must use Table B to determine your Illinois tax due.

Step 6 — Figure your tax
Line 1: Enter your Illinois Private Party Vehicle Use Tax due, as determined in Step 4 or Step 5.
RUT-6
Form RUT-50 Reference Guide
Local Government Private Party
Vehicle Use Tax Charts

- Tax due based on vehicle age
- Tax due for certain exceptions
- Tax due for motorcycles and ATVs

**Note:** This publication lists the most current rates for the municipal and county private party vehicle use taxes that the Illinois Department of Revenue administers. County and municipal tax rate changes generally occur on January 1 or July 1. Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.
Tax due based on vehicle age

Other than certain exceptions and motorcycles and ATVs, the local government private party vehicle use tax due is based on the age of the vehicle. This is the standard method for determining tax and applies to most vehicles. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. If your purchase qualifies as an exception or as a motorcycle or ATV, see Pages 2 and 3 of this guide for the applicable tax due. Applicable tax locations are based on the address indicated on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the additional tax for both locations.

### Municipality listing

<table>
<thead>
<tr>
<th>City of Chicago</th>
<th>Age of Vehicle</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3 years or newer</td>
<td>$80</td>
</tr>
<tr>
<td></td>
<td>4 to 8 years</td>
<td>$65</td>
</tr>
<tr>
<td></td>
<td>9 to 14 years</td>
<td>$50</td>
</tr>
<tr>
<td></td>
<td>15 years or older</td>
<td>$0</td>
</tr>
</tbody>
</table>

### County listing

<table>
<thead>
<tr>
<th>Cook County</th>
<th>Age of Vehicle</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3 years or newer</td>
<td>$225</td>
</tr>
<tr>
<td></td>
<td>4 to 8 years</td>
<td>$175</td>
</tr>
<tr>
<td></td>
<td>9 years or older</td>
<td>$90</td>
</tr>
</tbody>
</table>

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.
Tax due for certain exceptions

The following chart provides the local government private party vehicle use tax due if the vehicle you purchased qualifies for one of the following exceptions:

- Estate gift for beneficiary (not a surviving spouse);
- Business reorganization; or
- Transferred or purchased from spouse, parent, brother, sister, or child.

If you marked any of these exceptions listed on Form RUT-50, Step 4, Lines 2a, 2b, or 2c, the municipal and county tax amounts for your transaction are listed below. In this case, you are not subject to the tax amounts listed in the vehicle age charts on Page 1 or to the tax based on the item being a motorcycle or ATV on Page 3. Your **municipal** tax amount must be entered on Form RUT-50, Step 6, Line 2. Your **county** tax amount must be entered on Form RUT-50, Step 6, Line 3. Applicable tax locations are based on the address indicated on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the additional tax for both locations.

### Municipality listing

<table>
<thead>
<tr>
<th>City of Chicago</th>
<th>Age of Vehicle</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14 years or newer</td>
<td>$15</td>
</tr>
<tr>
<td></td>
<td>15 years or older</td>
<td>$0*</td>
</tr>
</tbody>
</table>

* Exception items that are 15 years old or more at the time of purchase are allowed a full exemption from the Chicago private party vehicle use tax.

### County listing

<table>
<thead>
<tr>
<th>Cook County</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$25</td>
</tr>
</tbody>
</table>

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.
Tax due for motorcycles and ATVs

The following chart provides the local government private party vehicle use tax due if the item you purchased was a motorcycle or all-terrain vehicle (ATV) (includes motorcycle, motor-driven cycle, three or four-wheel ATVs, and motorized pedalcycle). If you indicated on Form RUT-50, Step 4, Line 3, that the item is a motorcycle or ATV, the municipal and county taxes due are listed below. You are not subject to the tax amounts listed in the vehicle age and certain exceptions charts on Pages 1 and 2. Your municipal tax amount must be entered on Form RUT-50, Step 6, Line 2. Your county tax amount must be entered on Form RUT-50, Step 6, Line 3. Applicable tax locations are based on the address indicated on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the additional tax for both locations.

### Municipality listing

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Chicago</td>
<td>$15*</td>
</tr>
</tbody>
</table>

* Unlike the full exemption allowed for exception items that are 15 years old or more, the Chicago private party vehicle use tax for motorcycles is $15, regardless of the age of the vehicle at the time of purchase.

### County listing

<table>
<thead>
<tr>
<th>County</th>
<th>Tax due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cook County</td>
<td>$90</td>
</tr>
</tbody>
</table>

**Note:** There may be rebates available through your local municipality or county. You may contact your local government for more information about claiming any applicable rebates.