

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.

What if I don’t know the purchase price?

When there is no stated purchase price, such as a gift or even trade, fair market value is used.

How do I know the fair market value?

You can obtain the fair market value from a licensed dealer.

What if I need help?

Visit our website at tax.illinois.gov or call weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866** or **217 782-3336**. Call **1 800 544-5304**, our TDD (telecommunications device for the deaf).

Where do I send my Form RUT-50?

Send Form RUT-50 and attachments with your Illinois Secretary of State registration application and fee to:

**OFFICE OF THE ILLINOIS SECRETARY OF STATE
VEHICLE SERVICES DEPARTMENT
HOWLETT BLDG
SPRINGFIELD IL 62756**

Note: Keep a copy for your records.

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.

- 1a)** Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number.
- 1b)** 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.
- 1c)** Rolling stock item for hire to haul persons or commodities in interstate commerce. **See Informational Bulletins FY 2005-01 and 2008-03.**
- 1d)** 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, lessee, 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.

- 2b)** Transferred due to the organization, reorganization, dissolution, or partial liquidation of business. **Beneficial ownership is not changing.**
- 2c)** Transferred or purchased from spouse, parent, brother, sister, or child. Spouses include parties in a civil union.

3 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

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.

Lines 2 and 3: If your address for vehicle registration or titling is within a local government that imposes a private party vehicle use tax, see RUT-6, Form RUT-50 Reference Guide, available for download at tax.illinois.gov.

Line 5: Credit is allowed only if proof of tax paid is attached and the tax is separately stated.

Line 6: Make remittance payable to “Illinois Department of Revenue”.

Note: You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill that we send you. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at tax.illinois.gov.

Use the tables below to determine the Illinois Private Party Vehicle Use Tax due.

Age table - for use with Table A	Example Yours
a Write the year of the title application.	2015
b Write the year of the vehicle.	2012
c Subtract Line b from a . This is the vehicle age.	3

Table A	Vehicle age	Tax due
Use this table if you marked Step 5, Table A.	1 or less.....	\$ 390
	2.....	290
	3.....	215
	4.....	165
	5.....	115
	6.....	90
	7.....	80
	8.....	65
	9.....	50
	10.....	40
	11 or more.....	25

Table B	Purchase price or fair market value	Tax due
Use this table if you marked Step 5, Table B.	\$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

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

	Age of Vehicle	Tax due
<u>City of Chicago</u>	3 years or newer	\$80
	4 to 8 years	\$65
	9 to 14 years	\$50
	15 years or older	\$0

County listing

	Age of Vehicle	Tax due
<u>Cook County</u>	3 years or newer	\$225
	4 to 8 years	\$175
	9 years or older	\$90

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

	Age of Vehicle	Tax due
<u>City of Chicago</u>	14 years or newer	\$15
	15 years or older	\$0*

* 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

	Tax due
<u>Cook County</u>	\$25

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

	Tax due
<u>City of Chicago</u>	\$15*

* 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

	Tax due
<u>Cook County</u>	\$90

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.