



Form RUT-50 General Information

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?

Form RUT-50 is 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?

If you need help, call our Taxpayer Assistance Division weekdays between 8:00 a.m. and 5:00 p.m. at 1 800 732-8866, 217 782-3336, or 1 800 544-5304 (TTY).

You may also visit our website at tax.illinois.gov or scan the QR code provided.

Language assistance services are available upon request and are free of charge.

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 Forms RUT-7, RUT-7-A, and their instructions for more information on claiming the rolling stock exemption.
1d) You were an out-of-State resident who used the item outside of Illinois for 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 of 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 a spouse, parent, brother, sister, or child (including adopted children). Spouses include parties in a civil union. Step-relation, in-law, and grandparent/grandchild relationships do not qualify.

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](http://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](http://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
<b>a</b>	Write the year of the title application.	<u>2025</u>
<b>b</b>	Write the year of the vehicle.	<u>2022</u>
<b>c</b>	Subtract Line <b>b</b> from <b>a</b> . This is the vehicle age.	<u>3</u>

Table A	Vehicle age	Tax due
Use this table if you marked Step 5, Table A.	1 or less.....	\$ 465
	2.....	365
	3.....	290
	4.....	240
	5.....	190
	6.....	165
	7.....	155
	8.....	140
	9.....	125
	10.....	115
	11 or more.....	100

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	\$850
	\$20,000 to \$24,999.99	\$1,100
	\$25,000 to \$29,999.99	\$1,350
	\$30,000 to \$49,999.99	\$1,600
	\$50,000 to \$99,999.99	\$2,600
	\$100,000 to \$999,999.99	\$5,100
	\$1,000,000 or more	\$10,100



# RUT-6 Form RUT-50 Reference Guide

This publication lists the most current rates for the municipal and county private party vehicle use taxes administered by the Illinois Department of Revenue. Rate changes generally occur on January 1 or July 1. On Form RUT-50, Private Party Vehicle Use Tax Transaction, **municipal** tax must be entered on Step 6, Line 2, and **county** tax must be entered on 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.

## Tax due based on vehicle age

Other than exceptions and motorcycles or ATVs, the local government private party vehicle use tax due is based on the age of the vehicle.

### Municipality listing

#### City of Chicago

Age of Vehicle	Tax due
3 years or newer. . . . .	\$80
4 to 8 years. . . . .	\$65
9 to 14 years. . . . .	\$50
15 years or older . . . . .	\$0

### County listing

#### Cook County

Age of Vehicle	Tax due
3 years or newer. . . . .	\$225
4 to 8 years. . . . .	\$175
9 years or older . . . . .	\$90

## Tax due for certain exceptions

The following chart provides the local government private party vehicle use tax due if the vehicle qualifies for the exceptions listed on Form RUT-50, Step 4, Lines 2a, 2b, or 2c.

### Municipality listing

#### City of Chicago

Age of Vehicle	Tax due
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

#### Cook County

Tax due
\$25

## Tax due for motorcycles or ATVs

The following chart provides the local government private party vehicle use tax due for the purchase of a motorcycle or all terrain vehicle (ATV) (includes motorcycle, motor-driven cycle, three or four-wheel ATVs, and motorized pedalcycle).

### Municipality listing

#### City of Chicago

Tax due
\$15*

\* Unlike the full exemption for allowed 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

#### Cook County

Tax due
\$90