

General Information

Who must file Form RUT-50?

You must file Form RUT-50, Private Party Vehicle 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 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 of the date purchased or acquired by gift or transfer.

Are trade-in allowances reported on Form RUT-50?

No — Trade-in allowances are not allowed on Form RUT-50.

How do I know which table to use to determine my tax?

Determine which table by the vehicle's purchase price or fair market value. If less than \$15,000 use Table A; if \$15,000 or more, use Table B. Do not use either table for a motorcycle, ATV, or if the purchase is exempt.

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 Web site 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, Page 1 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 Page 2 (Taxpayer's copy) for your records.

Specific Instructions

Step 4 — Transaction description

1 Exemption — Write "\$0" on Step 5, Line 1.

- 1a)** Charitable, religious, educational, or governmental organization with an active Illinois Department of Revenue exemption number; or purchased specifically for donation to an exempt organization operated exclusively for educational purposes.
- 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 IL 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 Exemption — Write "\$15" on Step 5, Line 1.

- 2b)** Transferred due to the organization, reorganization, dissolution, or partial liquidation of business. **Beneficial ownership is not changing.**

3 Motorcycle or ATV — Write "\$25" on Step 5, Line 1.

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

4 Table A or B — Write the tax determined on Step 5, Line 1.

Table A - If the purchase price or fair market value is **less than \$15,000**, you must use **Table A**.

To calculate the vehicle's age:	Example	Yours
a Write the year of the title application.	2008	_____
b Write the year of the vehicle.	2005	_____
c Subtract Line b from a . This is the vehicle age.	3	_____

Based on the age on Line **c**, use Table A to determine the correct tax due.

Table A	Vehicle age	Tax due
Use this table if you marked Step 4, Line 4a.	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

If the purchase price or fair market value is **\$15,000 or more**, you must use **Table B**.

Table B	Purchase price or fair market value	Tax due
Use this table if you marked Step 4, Line 4b.	\$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

Step 5 — Tax due

Line 2: Credit is allowed only if proof of tax paid is attached and the tax is separately stated.

Line 3: 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 Web site at tax.illinois.gov or call **1 800 356-6302**.