



RUT-50-X Instructions

General Instructions

Who must file Form RUT-50-X?

You must file Form RUT-50-X if you have previously filed Form RUT-50, Private Party Vehicle Use Tax Transaction, and

- you want to correct your return, either to pay more tax or to request a refund for overpaid tax; or
- you are making corrections to nonfinancial information on your return.

Do not file Form RUT-50-X for amounts of less than \$1.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Private Party Vehicle Use Tax depends on when you file your RUT-50-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for tax overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for tax overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly signed amended return (claim for credit).

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

How do I get forms?

If you need additional amended returns, visit our website at tax.illinois.gov.

How do I get 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).

If you have a specific question about an amended return you have filed, call us at 217 785-6606.

Where do I mail my completed return?

Mail your completed return to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19034
SPRINGFIELD IL 62794-9034

Note: Keep a copy for your records.

Specific Instructions

Step 1: Identify yourself.

Lines 1 through 4: Write the PV number from your original RUT-50. Also write your name, the co-owner's name, if applicable, and the original title or registration address. Enter this information as it appears on your original Form RUT-50.

Line 5: Write your current mailing address if this address is different from the address that appears on your original Form RUT-50.

Line 6: If you entered an updated mailing address on Line 5, write the county where this address is located.

Step 2: Mark the reason why you are filing an amended return.

Line 1: Vehicle returned and deal cancelled — Attach proof, such as a signed statement from the seller, indicating that the sale was cancelled and that the item is in the seller's possession.

Line 2: There is an error in the original vehicle description — Write the correct year, make, model, odometer reading, or VIN.

Line 3a: Purchased by an exempt organization with an active Illinois Department of Revenue exemption number.

Note: For a charitable, religious, educational, or governmental organization to qualify, the buyer must be the organization itself rather than a member or officer of the organization. The item must be titled and/or registered in the organization's name and paid for with the organization's funds. The organization's Illinois Department of Revenue exemption number must have been in effect on the day the item was purchased.

Line 3c: Rolling stock item for hire to haul persons or commodities in interstate commerce — **See Informational Bulletins FY 2005-01 and 2008-03.**

Line 3d: You were an out-of-state resident who used the vehicle, which was titled and registered in your name, in another state for at least three months. Write the original purchase date.

Note: You cannot claim this exemption if you are a leasing company, a lessee, a business relocating into Illinois, an individual who used the item outside Illinois for less than three months, or a military person whose home of record is Illinois and is therefore considered a resident of Illinois.

Line 4b: Transferred due to the organization, reorganization, dissolution, or partial liquidation of business — **Beneficial ownership is not changing.**

Line 6: Incorrect amount of Illinois Private Party Vehicle Use Tax due — Write the purchase price in the space provided. Attach a copy of the proof of purchase, bill of sale, or fair market value. The "purchase price" is the value given for a motor vehicle and may be in the form of money, credit, property, or service. When there is no stated purchase price, such as a gift or even trade, fair market value should be used. You can obtain a fair market value from a licensed dealer.

Note: If our review of the return results in a question about the amount of the fair market value stated, we have the authority to determine the vehicle's fair market value.

Line 7: Incorrect amount of municipal or county private party vehicle use tax due.

Line 8: Mark if 1 through 7 do not apply. Please explain the reason you are correcting your original return on the lines provided. Attach additional sheets if necessary.

Step 3: Correct your financial information.

Drop amounts less than 50 cents, and increase amounts of 50 cents or more to the next higher dollar.

If you calculated penalty and interest on this transaction previously or if you were assessed penalty and interest on this transaction previously, we will take those figures into account when we compute your amended return.

Note: Do not include penalty and interest in the figures you write on any of the lines in Step 3.

Column A

Lines 1 through 6: Write the figures from your most recent return. These figures may be from your original Form RUT-50, or from a previously filed Form RUT-50-X.

Note: If you do not have the figures for Column A, you may leave those fields blank.

Column B

Lines 1 through 6: Write the corrected figures. If there is no change from Column A, write the figures from Column A. If you have an amount written in Column A that you are reducing to zero, write "0" in Column B. Leaving the line in Column B blank may delay the processing of your return.

Detailed instructions for certain lines in Step 3

Line 1: Use the tables below to determine the Illinois Private Party Vehicle Use Tax due.

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.

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
	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
	\$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

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: Write the amount of tax paid to another state and the name of the state on the line provided. We will allow credit only if the tax previously paid was properly due and separately stated on the proof of tax payment. Attach proof of both the purchase price and the amount of tax you previously paid to another state.

Line 7: Write the total amount you have paid. This figure includes the amount you paid with your original Form RUT-50, the amount you paid with any subsequent amended returns, and any assessment payments you have made. Be sure to reduce the total amount paid by any refund of tax you have received for this transaction.

Line 8: If Line 7 is **greater than** Column B, Line 6, subtract Column B, Line 6 from Line 7 and write the amount on Line 8. This is the amount you have overpaid.

Line 9: If Line 7 is **less than** Column B, Line 6, subtract Line 7 from Column B, Line 6 and write the amount on Line 9. This is the amount you have underpaid. Please pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that we calculate is due.

Please write the amount you are paying on the line provided in the "Read this information first" section on the front of the return.

Step 4: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the original return.

Penalties and interest information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 an assessment. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.

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 or ATVs

Note: This publication lists the most current rates for the municipal and county private party vehicle use taxes the Department administers. Rate changes generally occur on January 1 or July 1 of each year. 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 exceptions and motorcycles or 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 provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the 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 certain exceptions. If you marked any of the 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. You are not subject to the tax amounts listed in the vehicle age charts on the previous page. 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 provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the tax for both locations.

Municipality listing

	Tax due
City of Chicago	\$15

County listing

	Tax due
Cook County	\$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 or ATVs

The following chart provides the local government private party vehicle use tax due if your private party vehicle transaction was the purchase of a motorcycle or ATV (includes motorcycle, motor-driven cycle, three or four-wheel all terrain vehicle (ATV), 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 charts on Page 1. 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 provided on your Illinois title or registration application. If this address is within a municipality and county listed below, you must pay the tax for both locations.

Municipality listing

	Tax due
City of Chicago	\$15

County listing

	Tax due
Cook County	\$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.