Illinois Department of Revenue

RUT-25 Vehicle Use Tax Transaction Return Instructions

Form RUT-25 General Information

Who must file Form RUT-25?

You must complete Form RUT-25, Vehicle Use Tax Transaction Return, if you are titling or registering in Illinois a motor vehicle (including all-terrain vehicle (ATV)), trailer, manufactured (mobile) home, watercraft, aircraft, or snowmobile that you purchased from an unregistered out-of-State dealer or retailer. This includes motor vehicles purchased from an unregistered out-of-State dealer for use in Illinois but that are registered under the International Registration Plan (IRP) with a base jurisdiction other than Illinois. Do *not* use Form RUT-25 if you are leasing an item. Instead use Form RUT-25-LSE, Use Tax Return for Lease Transactions, if the item was leased through an unregistered out-of-State dealer or retailer. Also, do *not* use Form RUT-25 if you purchased a motor vehicle, or an aircraft or watercraft, from an individual or private party. Instead, use Form RUT-50, Private Party Vehicle Use Tax Transaction, for a private-party vehicle sale and Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return, for a private-party aircraft or watercraft sale. Out-of-State leasing companies should not use this form to report sales to an Illinois resident at the end of a lease. Instead, you must register with Illinois Department of Revenue (IDOR) and file Form ST-556, Sales Tax Transaction Return. For more information, see ST-556, Sales Tax Transaction Return Instructions.

Note: You must file Form RUT-25 and submit proof of tax payment or proof of exemption before your title or registration will be issued. Forms are available at IDOR field offices, SOS Driver Services offices, or by calling the IDOR's 24-hour Forms Order Hotline at 800-356-6302.

When is Form RUT-25 due?

You must file Form RUT-25 and pay the tax due within 30 days after the date the item is brought into Illinois.

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 **800-732-8866**, **217-782-3336**, or **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.

Specific Instructions

Step 1: Enter the purchaser's information as it appears on the title or registration application

Lines 1 through 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. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, but the vehicle is used in Illinois and therefore you need to report use tax on it, enter the actual physical address where the vehicle will be garaged in Illinois.

Line 4: Check the appropriate box to indicate whether the address on Line 3 is in an unincorporated or rural area of the county.

Line 5: Enter the name of the municipality (*i.e.*, city, village, or town) where the item will be registered if the actual municipality is different from what is entered on Line 3. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, but the vehicle is used in Illinois and therefore you need to report use tax on it, enter "State of Illinois."

Line 6: You must provide the name of the county where the item will be registered. If the motor vehicle is registered under the IRP with a base jurisdiction other than Illinois, enter the county corresponding to the address in Step 1, Line 3.

Line 7: If you entered St. Clair or Madison County on Line 6, you must provide the name of the township where the item will be registered. You do not need to provide the township if the item will be registered in any county other than St. Clair or Madison.

Line 8: Enter the purchaser's daytime telephone number.

Line 9: Enter the purchaser's Social Security Number or Federal Employer Identification Number (FEIN).

Step 2: Enter the seller's information

Lines 1 through 4: Enter the seller's name, address, Federal Employer Identification Number (FEIN), and (if applicable) mailing address.

Step 3: Describe the item

Line 4: Enter the appropriate identification number for the item purchased. Enter the vehicle identification number (VIN) for motor vehicles, the hull identification number (HIN) for watercraft, or the aircraft identification number (N) for aircraft.

Lines 5 and 6: Enter the original purchase date *and* the date the item was brought into Illinois.

Step 4: Mark the box that best describes your transaction if exempt from tax - If your transaction is taxable, skip to Step 5.

Line a: Check Box a for an exempt sale to a charitable, religious, educational, or governmental organization with an active IDOR exemption number. Enter the exempt organization's active Illinois Sales Tax exemption "E" number on the line provided. The purchaser 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 Sales Tax exemption number must have been in effect on the day the item was purchased.

Line b: Check Box b if the item qualifies as exempt farm machinery or equipment used primarily in production agriculture (excluding motor vehicles required to be registered under the Illinois Vehicle Code), or if the item is a ready-mix concrete truck used in manufacturing tangible personal property for sale.

Line c: Check Box c to claim the rolling stock exemption. If you purchased the item for use as rolling stock to haul persons or commodities for hire in interstate commerce, enter the certificate of authority number in the space provided. Keep a properly completed Form RUT-7, Rolling Stock Certification, in your records for documentation.

Line d: Check Box d to claim the sale for rental purposes exemption. If the purchaser is a business registered to collect Automobile Renting Occupation Tax and if the item will be used for rental purposes in rental agreements of one year or less, enter the purchaser's Illinois Automobile Renting Occupation Tax account ID number on the line provided.

Line e: Check Box e if the purchaser is a registered Illinois retailer and if the item is for the purchaser's interim use only. Enter the purchaser's Illinois account ID number on the line provided.

Note: This exemption is only allowed if the item is of the same general type of tangible personal property sold by that retailer and is carried as inventory on the books of the retailer or is otherwise available for sale during the interim use period. See 86 Ill. Adm. Code Section 150.306.

Line f: Check Box f to claim the out-of-State resident exemption. Illinois law allows an exemption from use tax for an **individual** who was an out-of-State resident and the item was used outside Illinois at least three 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 **business** relocating into Illinois, an **individual** who used the item outside Illinois for less than three months, or a military member whose home of record is Illinois.

Line g: Check Box g if you were the original owner or co-owner or if you were the loan co-signer and you are redeeming an item that was repossessed due to loan default.

Step 5: Figure tax

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

Line 1: Purchase price includes accessories, federal excise taxes, freight and labor, documentary fees, and any rebates or incentives for which a dealer is reimbursed from any source. **Attach a copy of the bill of sale** as proof of the purchase price and **any sales and use tax previously paid, which must be clearly and separately stated**. If you cannot obtain a bill of sale, you may submit a copy of a dealer's invoice, a letter from the selling dealer, or a fair market value appraisal from a licensed Illinois dealer.

Note: If you purchased a new truck that weighs 33,000 pounds or more, or a new trailer or semitrailer chassis weighing 26,000 pounds or more, you may exclude the federal excise tax from the purchase price.

Line 2: Any amount claimed as trade-in credit must be shown on the dealer's bill of sale or proof of purchase. Do *not* deduct rebates.

Line 4: Depreciation is allowed for items that are purchased and used outside of Illinois before being brought into Illinois (*e.g.,* by: (i) out of state businesses relocating into Illinois; (ii) nonresident individuals relocating into Illinois who have used the item for less than 3 months before bringing the item into Illinois; and (iii) military personnel whose home of record is Illinois). The depreciation rate is 1.67 percent (.0167) for each month of out-of-State use.

Specific Instructions Continued

Calculate the applicable percent per whole month from the date of purchase (*e.g.,* 8/28/23 to 9/28/23 = whole month). A fraction of a month will be disregarded. Multiply the number of whole months by the applicable percent, and then multiply Line 3 by the result. Enter the amount of depreciation on Line 4. For items other than motor vehicles (*e.g.,* trailers, manufactured (mobile) homes, watercraft, aircraft, snowmobiles), use the straight line method of depreciation.

Note: A nonresident individual who used the items outside Illinois for three months or more should not calculate depreciation. Instead, you can claim a full exemption by checking the box in Step 4, Line f.

Line 6: Multiply Line 5 by the tax rate. The tax rate is determined by the address provided in Step 1, Line 3. Use 6.25 percent (.0625) unless otherwise instructed.

Cook County:

- For transactions prior to August 1, 2026, use 7.25 percent (.0725). Beginning August 1, 2026, use 7.5 percent (.0750).

DuPage, Kane, Lake, McHenry, and Will counties:

- For transactions prior to August 1, 2026, use 7.0 percent (.07). Beginning August 1, 2026, use 7.25 percent (.0725).
- For Madison and St. Clair counties, use 6.5 percent (.065), except outside the Metro East Transit District, for which use 6.25 percent (.0625).
- For an IRP-registered motor vehicle with a base jurisdiction other than Illinois that is used in Illinois, use 6.25 percent (.0625).

Line 7: You may claim the amount of tax previously paid on this item either directly to another state or through a retailer. Enter the name of the state or retailer on the line provided. We will allow credit only if the tax previously paid was properly due and is separately stated on the proof of tax paid. You must attach proof of the tax you previously paid.

You must file Form RUT-25 and pay the tax due within 30 days after the date the item is brought into Illinois.

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, available on our website at **tax.illinois.gov**.

Step 6: Sign here

The purchaser (and co-owner, if applicable) must sign Form RUT-25. **Attach a separate payment for tax made payable to the "Illinois Department of Revenue."** Send Form RUT-25 and any attachments with your title or registration application and fees to the appropriate agency:

Motor vehicle titles:

OFFICE OF SECRETARY OF STATE
VEHICLE SERVICE DEPARTMENT
HOWLETT BUILDING
SPRINGFIELD, IL 62756

Register aircraft:

DEPARTMENT OF TRANSPORTATION
DIVISION OF AERONAUTICS
1 LANGHORNE BOND DRIVE
SPRINGFIELD IL 62707-8415

Watercraft and snowmobile titles:

DEPARTMENT OF NATURAL RESOURCES
PO BOX 19226
SPRINGFIELD, IL 62794-9226