Illinois Department of Revenue
RUT-50 Instructions for Private Party Vehicle Use Tax Transaction

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.

Note: After filing Form RUT-50, if you need to correct your return to pay more tax, request a refund for overpaid tax, or to make corrections to nonfinancial information on your return, you must file **Form RUT-50-X, Amended Private Party Vehicle Use Tax Transaction**.

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.

Can I file and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form RUT-50. Payments must be made electronically when you submit your form. You can also file Form RUT-50 electronically using an approved service provider in the Electronic Registration and Title (ERT) program. Please note that, when amending, there is currently no electronic amended process for Form RUT-50. All amended forms must be filed on paper.

Note: You **must** print a copy of your Form RUT-50 that is created when filing through MyTax Illinois to provide to the Illinois Secretary of State. The Illinois Secretary of State will not be able to process your title and license plates request without a printed copy of your RUT-50.

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.

Specific Instructions

Step 1 — Complete the purchaser's information

Enter the purchaser's name, phone number, driver's license number, Social Security number (SSN) or Federal Employer Identification Number (FEIN) (whichever is applicable), and the 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 2 — Complete the seller's information

Enter the seller's name, phone number, and address.

Step 3 — Describe the vehicle

Enter the purchase price, odometer reading, vehicle identification number (VIN), year, make, and model of the vehicle.

Step 4 — Transaction description

1 Exemption — *Mark the appropriate box and enter "$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 enter "$15" on Step 6, Line 1.*

2a) Estate gift for beneficiary (**not** surviving spouse).

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 — *Enter "$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.

Note: For electronic filers using MyTax Illinois, the tax due will be calculated for you.

Step 6 — Figure your tax

For paper filers, enter your Illinois Private Party Vehicle Use Tax due, as determined in Step 4 or Step 5.

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**.

Note: For electronic filers using MyTax Illinois, the tax due will be calculated for you.

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

For paper filers, make remittance payable to **"Illinois Department of Revenue"**. For electronic filers using MyTax Illinois, payments must be made electronically when you submit your form.

Note: You owe a l**ate 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.

Step 7 — Sign here

After verifying all information entered on the return is correct, you must sign the return.

For paper filers, the purchaser and co-owner (if applicable) must sign Form RUT-50. Send your return and required attachments with your Illinois Secretary of State application and fees for registration to:

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

Note: Keep a copy for your records.

For electronic filers using MyTax Illinois, enter your name and Social Security number to attest to the validity of the return. Enter your email address and confirm it to verify the request. This information will act as your signature. Do not mail the printable confirmation page to the Illinois Department of Revenue or the Illinois Secretary of State. This could cause processing delays.

Reminder: A copy of the completed return filed through MyTax Illinois **must** be printed and provided to the Illinois Secretary of State to complete the title and registration process.

Age table - for use with Table A

		Example	Yours
a	Enter the year of the title application.	2026	
b	Enter the year of the vehicle.	2023	
c	Subtract Line **b** from **a.** This is the vehicle age.	3	

Table A

Use this table if you marked Step 5, Table A.

Vehicle age	Tax due
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

Use this table if you marked Step 5, Table B.

Purchase price or fair market value	Tax due
$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

Illinois Department of Revenue

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

	Age of Vehicle	Tax due
City of Chicago	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
Cook County	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

	Age of Vehicle	Tax due
City of Chicago	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
Cook County	$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

	Tax due
City of Chicago	$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

	Tax due
Cook County	$90

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