

## IMPORTANT RUT-50 INFORMATION

Effective July 1, 2015, the Illinois Department of Revenue will begin administering private party vehicle use taxes on behalf of certain local governments. On the following pages, please find details of the new procedures.

### RUT-50 Forms

To obtain the new RUT-50 (Private Party Vehicle Use Tax Transaction), please contact the Secretary of State's Winchester Warehouse at 217-782-7132.

### Important Phone Numbers

|  |              |
|--|--------------|
| Dealer/Remitter Helpline .....         | 866-825-7926 |
| Dealer Licensing Section .....         | 217-782-7817 |
| ERT Technical Support Helpline .....   | 800-333-6995 |
| Title and Registration Questions ..... | 217-782-6877 |
| TRP Helpline .....                     | 217-524-4329 |
| 7-Day Drive-Away Permits.....          | 217-524-4329 |
| Applications and Forms .....           | 217-782-7132 |



# *i*nformational

## *Bulletin*

Constance Beard, Director

## Illinois Department of Revenue To Begin Collecting Private Party Vehicle Use Tax on Behalf of Local Governments

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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### **To: License and Title Agencies and Electronic Registration and Title Program Vendors**

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This bulletin explains the changes resulting from the agreement by the Illinois Department of Revenue to collect and administer locally imposed private party vehicle use taxes on behalf of local governments.

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#### **For information or forms**

Visit our website at:

**tax.illinois.gov**

Call us at:

**1 800 732-8866 or  
217 782-3336**

Call our TDD

(telecommunications device  
for the deaf) at:

**1 800 544-5304**

Beginning July 1, 2015, the Illinois Department of Revenue will begin administering private party vehicle use taxes on behalf of certain local governments. For vehicles titled or registered prior to July 1st, any applicable local private party vehicle use tax is administered by the local government.

#### **What local governments' private party vehicle use taxes will the Department administer?**

Currently, the Department has agreements with the city of Chicago and Cook County to administer their local private party vehicle use taxes but may formulate future agreements with other counties and municipalities. We have developed a reference guide (RUT-6, Form RUT-50 Reference Guide) that lists the locally imposed private party vehicle use taxes the Department currently administers, which is available on the Department's website at **tax.illinois.gov**.

#### **Will there be changes to any existing tax forms?**

Yes. We have revised Form RUT-50, Private Party Vehicle Use Tax Transaction Return, to allow for county and municipal private party vehicle use taxes to be reported with the Illinois Private Party Vehicle Use Tax. This current revision must be used for all private party vehicle transactions, beginning July 1st.

**Can I make a copy of a previously filed Form RUT-50, rather than use the new revised return?**

No. Do not make copies of Form RUT-50 to use for other transactions. This return has a unique transaction number that should not be duplicated. Sending multiple returns with the same transaction number could delay processing of those returns.

**How do I determine the amount of local private party vehicle use tax to report?**

RUT-6, Form RUT-50 Reference Guide, includes charts for the locally imposed private party vehicle use taxes the Department administers. Use RUT-6 to determine the correct amount of county or municipal private party vehicle use tax to report on Form RUT-50.

**What if the item qualifies for an exception to the standard amount of Illinois tax or if the item is exempt from Illinois tax?**

If the item reported on Form RUT-50 qualifies for an exception to the normal Illinois Private Party Vehicle Use Tax amount or qualifies as exempt from Illinois Private Party Vehicle Use Tax, the item also may qualify for an exception or exemption under the local private party vehicle use tax ordinance. Exception and exemption information is found in RUT-6. Use this publication to determine the correct amount of county or municipal private party vehicle use tax to report on Form RUT-50 in such a situation.

**How do I determine whether the local private party vehicle use tax applies?**

If the purchaser's address, as it appears on the Illinois title or registration application, is within the jurisdiction of a local government that imposes a private party vehicle use tax the Department administers, the purchaser must report and pay the additional locally imposed private party vehicle use tax using Form RUT-50. As noted above, RUT-6, Form RUT-50 Reference Guide, lists the current municipal and county private party vehicle use taxes the Department administers. For information regarding a local tax *not* administered by the Department, you must contact the local government directly.

**What do I do if the municipality and/or county where the vehicle is being titled or registered does not appear in RUT-6?**

If the purchaser's address, as it appears on the Illinois title or registration application, is within the jurisdiction of a local government not listed in RUT-6, any private party vehicle use tax imposed by that local government is not administered by the Department. In this situation, do *not* report any locally imposed private party vehicle use tax on Form RUT-50. Instead, the purchaser must contact the local government directly for information on how to report and pay the additional local private party vehicle use tax.

**Do I need to make a separate payment for the local private party vehicle use tax reported on Form RUT-50?**

No. Form RUT-50 combines the Illinois Private Party Vehicle Use Tax and any applicable local government private party vehicle use taxes administered by the Department so that the filer can remit a single payment for all applicable taxes.

# 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

|                        | <b>Age of Vehicle</b>  | <b>Tax due</b> |
|------------------------|------------------------|----------------|
| <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            |

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## County listing

|                    | <b>Age of Vehicle</b> | <b>Tax due</b> |
|--------------------|-----------------------|----------------|
| <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

|                       | <b>Tax due</b> |
|-----------------------|----------------|
| City of Chicago ..... | \$15           |

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## County listing

|                   | <b>Tax due</b> |
|-------------------|----------------|
| 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

|                       | <b>Tax due</b> |
|-----------------------|----------------|
| City of Chicago ..... | \$15           |

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## County listing

|                   | <b>Tax due</b> |
|-------------------|----------------|
| 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.