



Private Party Vehicle Use Tax Chart for 2021

(Use with Form RUT-50) Effective January 1, 2021, through December 31, 2021

Illinois Private Party Vehicle Use Tax (Step 6, Line 1)

Illinois private party vehicle use tax is based on the purchase price (or fair market value) of the motor vehicle, with exceptions noted on the right (*i.e.*, for motorcycles and specific situations). For most purchases, you will use Table A or B to determine the tax amount. The purchase price of a vehicle is the value given whether received in money or otherwise; this includes cash, credits, property, or service. When there is no stated purchase price, such as in the case of a gift or even trade, the fair market value should be used. The fair market value may be obtained from a licensed dealer.

Note: A trade-in deduction is **not** allowed on this tax.

Other transaction types that may be reported on Form RUT-50 are listed below along with the required tax amount due.

Exemptions

If one of the following exemptions applies, **the tax due is \$0:**

- The purchaser is a tax-exempt organization.
- The vehicle is a farm implement that is primarily used in production agriculture and is not required to be registered under the Illinois Vehicle Code, or the vehicle is a ready-mix concrete truck that qualifies under the manufacturing machinery and equipment exemption.
- The vehicle is used for rolling stock.
- The purchaser was an out-of-state resident, and the vehicle was used outside of Illinois for at least three months (individuals only).
- The vehicle is an estate gift to a surviving spouse (including a party to a civil union).

Table A

Use the table below when the purchase price (or fair market value) of a vehicle is **less than \$15,000**. The tax due is determined by the model year of the vehicle.

Model year	Vehicle age (years)	Tax due
2020 or newer	1 or newer	\$390
2019	2	\$290
2018	3	\$215
2017	4	\$165
2016	5	\$115
2015	6	\$90
2014	7	\$80
2013	8	\$65
2012	9	\$50
2011	10	\$40
2010	11 or older	\$25

Exceptions

If one of the following exceptions applies, **the tax due is \$15:**

- The vehicle is an estate gift to a beneficiary other than a surviving spouse.
- The vehicle is being transferred in a business reorganization.
- The vehicle is being transferred or purchased from a spouse (including a party to a civil union), parent, brother, sister, or child.

Table B

Use the table below when the purchase price (or fair market value) of a vehicle is **\$15,000 or more**. The tax due is determined by the purchase price (or fair market value) of the vehicle.

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

Motorcycles or ATVS

If the purchase is a motorcycle, motor-driven cycle, 3-wheel or 4-wheel all-terrain vehicle (ATV), or motorized pedalcycle, **the tax due is \$25.**

Local Government Private Party Vehicle Use Tax (Step 6, Lines 2 and 3)

See RUT-6, Form RUT-50 Reference Guide, to determine whether you must report any local government private party vehicle use tax on Form RUT-50.