



SELF-ASSESSMENT SWEETENED BEVERAGE TAX RETURN
DUE DATE: THE 20TH DAY FOLLOWING THE MONTH OF PURCHASE

A) MONTH AND YEAR OF PURCHASE:	
B) NAME OF BUSINESS:	
C) DOING BUSINESS AS:	
D) STOREFRONT ADDRESS:	
E) IBT NUMBER (XXXX-XXXX):	
F) FEIN NUMBER (XX-XXXXXXX):	
G) CONTACT PERSON AND TITLE:	
H) EMAIL:	

<i>PLEASE SEE INSTRUCTIONS ON THE BACK</i>	BOTTLED SWEETENED BEVERAGE	SYRUP AND POWDER SWEETENED BEVERAGE
1. Purchased Sweetened Beverage Products (report in ounces)		
2. DEDUCTIONS		
a. Ounces Purchased by Consumers Using SNAP Benefits		
b. Ounces Sold Outside of Cook County		
c. Other deductions (specify) _____		
3. Total Deductions (Add Lines 2a and 2c)		
4. Total Taxable Ounces (Subtract Line 3 from Line 1)		
5. Tax Rate	\$0.01 Per Ounce	\$0.01 Per Ounce
6. Calculated Tax (For each Column, multiply Line 4 by Line 5)		
7. Tax Reduction Amount for Syrup/Powder (see instructions)		
8. Tax Due (Col. 1—Line 8 equals Line 6; Col. 2 - Subtract Line 7 from Line 6)		
9. Total Tax Due (Sum total of each column on Line 8)		
10. Penalty for Late Payment (Multiple Line 9 by 10%; see Instructions)		
11. Interest for Late Payment (See Instructions)		
12. Total Tax, Penalty and Interest Due (Add Lines 9, 10 and 11)		

Certification: Under penalties as provided by law, which include a fine or imprisonment or both, the undersigned certifies that the information set forth in this return is true and accurate to the best of his or her knowledge and belief, and is taken from the books and records of the business for which this return is filed. This return must be signed by the owner or officer of the company, or designated agent of the taxpayer.

SIGNATURE

FULL NAME

DATE

CONTACT NUMBER

Mail To:
 Cook County Department of Revenue
 Attention: Self Assessment Sweetened Beverage
 118 North Clark Street Room 1160
 Chicago, IL 60602



AMOUNT DUE: \$ _____

Please make check or money order payable to:
COOK COUNTY COLLECTOR

AMOUNT ENCLOSED: \$ _____

SELF-ASSESSMENT RETAIL SWEETENED BEVERAGE TAX RETURN INSTRUCTIONS

- Line 1 -** Enter total number of ounces of sweetened beverage, product purchased in the month. For syrup and powder, calculate whole ounces based on largest volume that can be produced.
- Line 2 -** Deductions - Enter the following:
a. Ounces of sweetened beverages sold to purchaser with SNAP benefits (Schedule A on website)
b. Ounces of sweetened beverages sold outside of Cook County (Schedule B on website)
c. Other deduction
- Line 3 -** Enter total deductions. Add Line 2a and 2c.
- Line 4 -** Enter total taxable sales by subtracting Line 3 from Line 1.
- Line 5 -** Sweetened beverage tax rates.
- Line 6 -** Enter calculated tax for each sweetened beverage type by multiplying Line 4 by Line 5.
- Line 7 -** Calculate tax reduction amount for syrup and powder sweetened beverages only. Multiply Line 6, Col. 2 (Syrup and Powder) by 5.00% (.05).
- Line 8 -** Enter amount of tax due. Column 1 (Bottled Sweetened Beverage) Line 8 equals Line 6. Column 2 (Syrup and Powder) subtract Line 7 from Line 6.
- Line 9 -** Enter total amount of tax due by adding all values on Line 8.
- Line 10 -** If payment is remitted after the due date, multiply Line 9 by 10% (.10) and enter this amount.
- Line 11 -** If payment is remitted after the due date, compute the applicable interest amount by multiplying Line 9 by 1.00% (.01), then multiply the result by the number of months late. If the payment is due November 20th and remitted on November 21st, it is one month late. If the same payment is remitted on December 1st, it becomes two months late; January 1st is three months late, and so on.
- Line 12 -** If the tax payment is remitted on or before the due date, enter the total from Line 9. If the tax payment is remitted after the due date, enter the total liability by adding Lines 9, 10 and 11.

REGISTERED SWEETENED BEVERAGE DISTRIBUTOR

If you are a registered Sweetened Beverage distributor with the Cook County Department of Revenue, please use the pre-printed tax returns issued by the Department.

RECORDS RETENTION

This Self-Assessment Sweetened Beverage Tax Return must be kept on the premise of the underlying business for a period of at least 90 calendar days after the due date. However, this return should be kept with the business for the time period defined in Chapter 34, Section 77, of the Uniform Penalties, Interest and Procedures Ordinance found in the Cook County Code of Ordinances.

PENALTIES AND FEES

If a business files an incomplete or incorrect tax return, it shall be subject to the penalties and fees noted in Chapter 34 of the Uniform Penalties, Interest and Procedures Ordinance. Incomplete or incorrect includes, but is not limited to, the following:

- Payment without tax return or tax return without payment
- Any tax return or remittance document not issued by the Department

Failure to comply with the Cook County Sweetened Beverage Tax Ordinance may result in additional penalties.

REGISTRATION

Every Sweetened Beverage distributor, as defined in Sec. 74-851 of the Cook County Sweetened Beverage Tax Ordinance, is required to register with the Department. **After registering, the distributor will receive pre-printed monthly tax returns.**

If you have any questions, please contact the Department during business hours Monday through Friday, from 8:30 a.m. to 4:30 p.m. at (312) 603-6961 or via revenuecompliance@cookcountyil.gov. For more information, please visit our website at <https://www.cookcountyil.gov/agency/department-revenue>.