

Cook County Department of Revenue



AMUSEMENT TAX RETURN

FOR THE MONTH OF «MONTH» «YEAR»

RETURN TYPE - «RETURN TYPE»

ACCOUNT NO. - «REGISTRATION»

ALLOCATION CODE - «ALLOC CODE»

INVOICE NO. - «INVOICE NUMBER»

DOC TYPE - «TYPE»

LINE NO. - «LINE #»

DUE ON OR BEFORE - «DUE DATE»

I.B.T # _____

Billing Address:

«PARENT NAME»
 «PARENT ADDRESS 2»
 «PARENT ADDRESS 1»
 «PARENT CITY», «PARENT STATE» «PARENT

Customer Address:

«CUSTOMER NAME»
 «CUSTOMER ADDRESS 2»
 «CUSTOMER ADDRESS 1»
 «CITY», «STATE» «ZIP»

READ INSTRUCTIONS ON THE RESERVE SIDE BEFORE PREPARING THIS RETURN.

			Live Performances Maximum Capacity More than 750 Less than 5000 Persons	Live Performances Maximum Capacity 5000 Persons or More	All Other Amusements
1.	Gross Receipts from Admission Fees, or other charges (Attach Schedule A)	1.			
2.	Deductions	2a.			
	a. Gross Receipts of Exempt Amusements included in Line 1				
	b. Other taxes included in gross charges	2b.			
	c. Other deductions (Specify) _____	2c.			
3.	Total Deductions (Add Lines 2a thru 2c)	3.			
4.	Net Receipts (Subtract Line 3 from Line 1)	4.			
5.	Taxable Receipts (Divide Line 4, Column A by 1.01; Column B by 1.015; and/or Column C by 1.03)	5.			
6.	Tax Rates	6.	.01	.015	.03
7.	Tax Due (Multiply Line 5 by applicable Line 6 Tax Rate)	7.			
8.	Total Tax Due (Sum total Line 7 columns A, B, C)				8.
9.	Penalty for Late Payment (10% of Line 8, See Instructions)				9.
10.	Interest for Late Payment (See Instructions)				10.
11.	Total Tax, Penalty and Interest Due (Add Lines 8, 9, and 10)				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

TITLE

DATE

CONTACT NUMBER

Mail To:
 Cook County Department of Revenue
 Amusement Tax
 25394 Network Place
 Chicago, IL 60673-1253

DO NOT DETACH COUPON
COOK COUNTY
AMUSEMENT TAX RETURN

Check box if payment was made online.
 Tax return **MUST** be mailed.

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

Take advantage of our online payment option by
 visiting www.cookcountylil.gov/revenue.

«PARENT NAME»
 «PARENT ADDRESS 2»
 «PARENT ADDRESS 1»
 «PARENT CITY», «PARENT STATE» «PARENT ZIP»

RETURN TYPE - «RETURN TYPE»

DUE ON OR BEFORE -

«DUE DATE»

ACCOUNT NO. - «REGISTRATION» LINE NO. - «LINE #»

ALLOCATION CODE - «ALLOC CODE»

INVOICE NO. - «INVOICE NUMBER»

AMOUNT DUE

DOC TYPE - «TYPE»

AMOUNT ENCLOSED

\$
AMOUNT DUE

«SCANLINE»

**AMUSEMENT TAX RETURN
INSTRUCTIONS**

As of February 1, 2016 ticket resellers are required to register and collect the tax.

- Line 1 -** Enter total amount of all admission fees or other charges received during the month from persons seeking to enter, witness or view taxable amusements which take place in Cook County. (Attach Schedule A)
Note: The Amusement Tax is due when the revenue is collected, not when the event takes Place.
- Line 2a -** Enter Gross Receipts from exempt amusements included in Line 1
- Line 2b -** Enter the total amount of other taxes collected that are included in Line 1 (Do not include Cook County Amusement Tax here)
- Line 2c -** Enter the total amount of other deductions (e.g., the amount paid by ticket resellers for the tickets they resold)
- Line 3 -** Enter the sum total of Lines 2a thru 2c
- Line 4 -** Enter receipts net of exemptions and municipal amusement taxes by subtracting Line 3 from Line 1
- Line 5 -** Enter taxable receipts by dividing Line 4 Column A by 1.01, Column B by 1.015 and Column C by 1.03
- Line 6 -** Cook County Amusement Tax Rates
- Line 7 -** Enter tax due for Columns A, B and C by multiplying Line 5 by the applicable Line 6 tax rate
- Line 8 -** Enter total tax due by adding Line 7 columns A, B and C
- Line 9 -** If payment is remitted after the due date, multiply Line 8 by 10% (.10) and enter this amount
- Line 10 -** If payment is remitted after the due date, compute applicable interest amount by multiplying Line 8 by 1.00 % (.0100), then multiply the result by the number of months late.
- Line 11 -** If the tax is timely remitted, enter total from Line 8; if remitted after the due date, enter total tax liability by adding Lines 8, 9 and 10

PENALTIES and FEES

Any registered tax collectors and/or taxpayers who do not file a monthly tax return on or before the due date, even when no tax is due, shall be subject to the Chapter 34 Uniform Penalties Interest and Procedures Ordinance, sec 34-72 failure to file no liability return penalty. Any incomplete, incorrect or late tax return or payment remitted, shall be subject to the penalties and fees noted in sections 34-68, 34-69, 34-70, 34-71, 34-73 and 34-74 of the Uniform Penalties and Interest Ordinance. Incomplete or incorrect, includes but is not limited to the following:

- Detached tax form or payment coupon
- Tax return without required supplemental tax return schedule
- Tax return and/or payment coupon does not contain all required information
- Photocopied/scanned tax return form remitted
- Payment without tax return or tax return without payment
- Any tax return or remittance document not issued by the Cook County Department of Revenue
- Online payment check box (if applicable) not checked or marked

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) 603-6328. For more information or to make a payment online, please visit our website at www.cookcountyil.gov/revenue.