

Cook County Department of Revenue



LIQUOR TAX RETURN

FOR THE MONTH OF «MONTH»
 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 REVERSE SIDE BEFORE PREPARING THIS RETURN

| PARTICULARS (report in gallons) | BEER | ALCOHOLIC BEV. 14% OR LESS | ALCOHOLIC BEV. - MORE THAN 14% - LESS THAN 20% | ALCOHOLIC BEV. 20% or MORE |
|---|------|-------------------------------|--|-------------------------------|
| 1. Alcoholic Beverages Beginning Inventory | 1. | | | |
| 2. ADDITIONS: | | | | |
| a. Manufactured, rectified, blended or bottled | 2a. | | | |
| b. Purchased in original containers-tax not paid | b. | | | |
| c. Alcoholic beverages returned from retailers | c. | | | |
| 3. Total gallons available for sale (Add Lines 1 and 2a, 2b and 2c) | 3. | | | |
| 4. DEDUCTIONS (See Section 74-353) | | | | |
| a. Bottling losses due to breakage or spoilage | 4a. | | | |
| b. Sales to passengers on interstate carriers | b. | | | |
| c. Sales to registered wholesale alcoholic beverages dealers (Schedule A) | c. | | | |
| d. Sales to wholesalers outside Cook County (Schedule B) | d. | | | |
| e. Sales to retailers outside Cook County (Schedule B) | e. | | | |
| f. Sales to religious organizations for sacramental purposes | f. | | | |
| g. Alcoholic beverages ending inventory | g. | | | |
| 5. TOTAL DEDUCTIONS (Add Lines 4a through 4g) | 5. | | | |
| 6. Total Gallons subject to tax (Subtract Line 5 from Line 3) | 6. | | | |
| 7. Tax rate per gallon | 7. | \$0.09 | \$0.24 | \$0.45 |
| 8. Tax Due by beverage type (For each column multiply Line 6 by Line 7) | 8. | | | |
| 9. Total Tax Due (Sum total of each column on Line 8) | 9. | | | |
| 10. Penalty for Late Payment (10% of Line) | 10. | | | |
| 11. Interest for Late Payment (See Instructions) | 11. | | | |
| 12. Total Tax, Penalty and Interest Due (Add Lines 9, 10 and 11) | 12. | | | |

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

DO NOT DETACH COUPON
 COOK COUNTY
 LIQUOR 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.cookcountyil.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

«SCANLINE»

LIQUOR TAX RETURN INSTRUCTIONS

Line 1 - Enter the number of gallons held in inventory on the last day of the preceding period, for each type of alcoholic beverage, as defined in Article IX, Alcoholic Beverages Tax Ordinance, Section 74-352

Line 2 - Enter the following:

- a. Total gallons of alcoholic beverages inventory created, refined or purified, mixed or stored in containers (Manufacturers who sell directly to the public in Cook County need to register with the Department and remit the tax)
- b. Total gallons of inventory acquired during the month on which the Liquor Tax has not been paid
- c. Total gallons returned by retailers

Line 3 - Enter the total gallons available for sale, by adding Lines 1 thru Line 2c

Line 4 - Deductions enter the following:

- a. Total gallons for loses caused by breakage or spoilage
- b. Total gallons sold to passengers on interstate carriers
- c. Total gallons sold to wholesale alcoholic beverages dealers registered with Cook County (Attach Schedule A)
- d. Total gallons sold and delivered to wholesalers outside Cook County (Attach Schedule B)
- e. Total gallons sold and delivered to retailers outside Cook County (Attach Schedule B)
- f. Total gallons sold to religious organizations for sacramental purposes
- g. Total gallons in inventory on the last day of the current period

Line 5 - Enter the sum total for Lines 4a thru 4g

Line 6 - Enter total taxable gallons by deducting Line 5 from Line 3

Line 7 - Tax rates per gallon by alcoholic beverage type

Line 8 - Enter tax due by multiplying, for each column, Line 6 by Line 7

Line 9 - Enter sum total tax due for all beverage types, add all Line 8 columns

Line 10 - If tax due is remitted after due date, enter 10% (.10) of Line 9

Line 11 - If payment is made after the due date, compute applicable interest amount by multiplying Line 9 by 1.00% (.0100), then multiply the result by the number of months late

Line 12 - If tax due is timely remitted, enter total from Line 9; if remitted after the due date, enter total liability by adding Lines 9, 10 and 11

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 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 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.