

Cook County Department of Revenue  
118 N. Clark Street, Room 1160  
Chicago, IL 60602

**COOK COUNTY  
DEPARTMENT OF REVENUE**

Attn: Tax Registration Division



**AMUSEMENT TAX EXEMPTION POLICY**

Dear Amusement Tax Collector,

As of April 26, 2012, all applications for exemption from Amusement Tax must be received by the Cook County Department of Revenue 45 days prior to the date of the event. In addition, if the potential loss of tax due is \$150,000 or more, your application will require the Cook County Board of Commissioners' review and approval (see Section 74-392 (b) and (c), Tax Imposed, of the Cook County Amusement Ordinance).

**Required Exemption Documents**

- Amusement Exemption Application
- Anticipated Proceeds Return - Part 1
- Collected Proceeds Return Post Event - Part 2

**Request for Exemption Documents**

Both, the completed Cook County Department of Revenue, Amusement Tax Exemption Application and Anticipated Proceeds Return-Part 1 must be submitted to the Department 45 days prior to the first date of the amusement event. Failure to remit the completed Exemption Application and the Anticipated Proceeds Return 45 days prior to the date of the event will give the department cause to deny an exemption from payment of the Amusement Tax.

**Post Event Document**

The Cook County Amusement Application Collected Proceeds Return Post Event-Part 2 must be submitted to the Department on the 20<sup>th</sup> day of the month following the month in which the last day of the amusement event occurred. Failure to remit or timely remit the Collected Proceeds Return will give the Department cause to assess Section 74-398, Violations; penalty of the Cook County Amusement Tax Ordinance which states, "Any person violating any of the provisions of this article shall be fined not less than \$200.00 nor more than \$500.00 for each offense. Every day such violation continues shall constitute a separate and distinct offense."

The Cook County Department of Revenue greatly appreciates your cooperation. If you have any questions, please contact the Department during regular business hours Monday through Friday from 8:30 a.m. to 4:30 p.m. at (312) 603-6961; select option 6, then 1 for registration. For more information regarding the amended Amusement Tax Ordinance or to obtain an additional Amusement Tax Exemption Packet, please visit our website at [www.cookcountyil.gov/service/amusement-tax](http://www.cookcountyil.gov/service/amusement-tax) or email us at [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov).