

Cook County Department of Revenue



**FIREARM AND FIREARM AMMUNITION
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 # _____
 F.F.L # _____

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

TAX LIABILITY COMPUTATION		A	B	C
		FIREARMS	RIMFIRE	CENTERFIRE
1. Beginning Inventory for Sale	1.			
2. Acquired During the Month for Sale	2.			
3. Total Inventory Available for Sale During the Month	3.			
4. Ending Inventory for Sale	4.			
5. Total Sales and Transfers for the Month (Subtract Line 4 from Line 3)	5.			
6. Exemptions / Deductions				
a. Sales to Government Agency	6a.	_____	_____	_____
b. Sales to Veteran Organization	6b.	_____	_____	_____
c. Sales to Law Enforcement Officer	6c.	_____	_____	_____
d. Other Deductions	6d.	_____	_____	_____
e. Total Exemptions	6e.	_____	_____	_____
7. Sales subject to tax (Subtract Line 6e from Line 5)	7.			
8. Tax Rate	8.	\$25.00	\$0.01	\$0.05
9. Tax Due (Multiply Line 7 by applicable Line 8 tax rate)	9.			
10. Total tax due (Add Line 9 columns A, B and C)	10.			
11. Penalty for Late Payment (Multiply Line 10 by 10%)	11.			
12. Interest for Late Payment (See Instructions)	12.			
13. Total Tax, Penalty and Interest Due (Add Lines 10, 11, 12)	13.			

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
 Firearm and Firearm Ammunition Tax
 25394 Network Place
 Chicago, IL 60673-1253

DO NOT DETACH COUPON
 COOK COUNTY
 FIREARM AND FIREARM AMMUNITION
 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

\$
AMOUNT DUE

«SCANLINE»

FIREARM TAX RETURN INSTRUCTIONS

- Line 1** - Enter the total number of Firearms, cartridges of rimfire and centerfire ammunition by type on hand for sale at the end of the preceding month.
- Line 2** - Enter the total number of Firearms, cartridges of rimfire and centerfire ammunition by type acquired by the retailer during the month for sale.
- Line 3** - Enter the total number of all Firearms, cartridges of rimfire and centerfire ammunition by type available for sale during the month by adding lines 1 and 2.
- Line 4** - Enter the total ending inventory of Firearms, cartridges of rimfire, and centerfire ammunition by type for Sale.
- Line 5** - Enter the total number of firearms, cartridges of rimfire and centerfire ammunition by type that leave your sale inventory during the month by subtracting Line 4 from Line 3. This includes non-monetary and monetary transfers. *Transfer means any change to your sale inventory that is not a sale, e.g. destruction of a firearm.*
- Line 6** - Enter the total number of exempt firearms, rimfire and centerfire ammunition sold by type in 6a, 6b, 6c and 6d. Add 6a through 6d and enter total amount on Line 6e.
- Line 7** - Enter the number of taxable Firearms, rimfire and centerfire ammunition by type sold by subtracting Line 6e from Line 5.
- Line 8** - Pre-printed Tax Rate.
- Line 9** - Enter the Tax Due by multiplying Line 7 by Line 8.
- Line 10** - Enter the Total Tax Due by adding Line 9 Columns A, B and C.
- Line 11** - If tax due is remitted after due date, multiply Line 10 by 10% (.10), enter this amount.
- Line 12** - If payment is remitted after the due date, compute applicable interest amount by multiplying Line 10 by 1.0% (.0100), then multiply the result by the number of months late.
- Line 13** - If tax is remitted timely, enter total from Line 10. If remitted after due date, enter total liability by adding Lines 10, 11, and 12.

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, or submits any incomplete, incorrect or late tax return or payment remitted, 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:

- 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) 603-8053. For more information please visit our website at www.cookcountyil.gov/revenue.