

Cook County Department of Revenue



SWEETENED BEVERAGE 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 REVERSE SIDE BEFORE PREPARING THIS RETURN

| PARTICULARS (report in ounces) | BOTTLED SWEETENED BEVERAGE | SYRUP AND POWDER SWEETENED BEVERAGE |
|--|----------------------------|-------------------------------------|
| 1. Total ounces of sweetened beverage tax products sold | 1. | |
| 2. DEDUCTIONS | | |
| a. Ounces sold to registered sweetened beverage distributors (Schedule A) | 2a. | |
| b. Ounces delivered outside Cook County (Schedule B) | 2b. | |
| c. Ounces credited to retailers on SNAP purchases | 2c. | |
| d. Other deductions (specify) _ | 2d. | |
| 3. Total Deductions (Add Lines 2a thru 2c) | 3. | |
| 4. Total Taxable Ounces (Subtract Line 3 from Line 1) | 4. | |
| 5. Tax Rate | 5. \$0.01 Per Ounce | \$0.01 Per Ounce |
| 6. Calculated Tax (For each Column, multiply Line 4 by Line 5) | 6. | |
| 7. Tax Reduction Amount for Syrup/Powder (Multiply 5% by Line 6, see instructions) | 7. | |
| 8. Tax Due (Col. 1 - Line 8 equals Line 6; Col. 2 - Subtract Line 7 from Line 6) | 8. | |
| 9. Total Tax Due (Sum total of each column on Line 8) | | 9. |
| 10. Penalty for Late Payment (Multiply Line 9 by 10%, See Instructions) | | 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

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

DO NOT DETACH COUPON
COOK COUNTY DEPARTMENT OF REVENUE
SWEETENED BEVERAGE TAX

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

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

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

RETURN TYPE - «RETURN TYPE»

ACCOUNT NO. - «REGISTRATION»

ALLOCATION CODE - «ALLOC CODE»

INVOICE NO. - «INVOICE NUMBER» AMOUNT DUE

DOC TYPE - «TYPE»

FOR THE MONTH OF «MONTH» «YEAR»

DUE ON OR BEFORE - «DUE DATE»

LINE NO. - «LINE #»

AMOUNT ENCLOSED

| | |
|----|--|
| \$ | |
| \$ | |

«SCANLINE»

Sample DO NOT PRINT

SWEETENED BEVERAGE TAX RETURN INSTRUCTIONS

- Line 1 -** Enter total number of ounces of sweetened beverage by total volume sold during the month. For syrup and powder, calculate whole ounces based on largest volume that can be produced.
- Line 2 -** Deductions - Enter the following:
- a. Sales to sweetened beverage distributors registered with Cook County (Attach Schedule A)
 - b. Sales of sweetened beverages delivered outside of Cook County (Attach Schedule B)
 - c. Credits given to retailers for purchases made by SNAP consumers in previous billing cycle
 - d. Other deductions (passenger on an interstate carrier)
- Line 3 -** Enter total deductions by adding Line 2a thru 2d.
- 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 Columns 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 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 January 20th and remitted on January 21st, it is one month late. February 1st it becomes two months late; March 1st is three months late; and so on.
- Line 12 -** If the tax return is submitted on or before the due date, enter the total from Line 9. If the tax return is submitted 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 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

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

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