

Mail to:
 Cook County Department of Revenue
 AMUSEMENT TAX

Cook County Department of Revenue



P.O. Box 641670
 Chicago, IL 60664-1670

**Make check payable to:
 Cook County Collector**

AMUSEMENT TAX RETURN

Read instructions on the reverse side before preparing this return.			Column A	Column B	Column C
			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, Cover Charges & all Other Amusements	1.			
2.	Deductions	2a.			
	a. Gross Receipts of Exempt Organizations				
	b. Amusement Tax Paid to Cook County Municipalities not Included in Line 2a. Above (Attach Schedule A)	2b.			
3.	Total Deductions (Add lines 2a & 2b)	3.			
4.	Gross Receipts less Deductions (Subtract Line 3 From Line 1)	4.			
5.	Receipts Subject to Tax (Divide Line 4, Column A by 1.01; Column B by 1.015; and/or Column C by 1.03)	5.			
6.	Tax Rate	6.	.01	.015	.03
7.	Tax Amount (Multiply Line 5 by Tax Rate)	7.			
8.	Total Tax Due (Add all Columns of Line 7)				8.
9.	Credit for Collection of 1% if paid on time (Multiply Line 8 by .01)				9.
10.	Total Tax Due (Subtract Line 9 from Line 8)				10.
11.	Penalty for Late Payment (10% of Line 8, See Instructions)				11.
12.	Interest for Late Payment (See Instructions)				12.
13.	Credit for Overpayment (Dept. of Revenue Credit No.)				13.
14.	Total Tax, Penalty & Interest Due (Add lines 10, 11 and 12; then Subtract Line 13)				14.

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, an officer of the company or designated agent of the taxpayer.

SIGNATURE: _____

DATE: _____

TITLE: _____

GENERAL INSTRUCTIONS

If your business name, address, operation, or ownership has changed, please contact the Registration Division at (312) 603-6328.

Every Owner, Manager or Operator of an amusement or a place where an amusement is being held in the County of Cook (County) must file a return by the due date each month. If no business is transacted during the month and there are no receipts, write the word "none" in the spaces where amounts are required.

Canceled admission tickets and complete and accurate records, books and accounts in detail of all receipts shall be kept at the place of amusement or such other place in the County as may be designated in writing by the person liable for collection of the tax. All such books, records and accounts shall be open to inspection by the Cook County Department of Revenue (Department) at all reasonable times during business hours.

SPECIFIC INSTRUCTIONS

- Line 1 - **GROSS RECEIPTS FROM ADMISSION FEES, COVER CHARGES AND ALL OTHER AMUSEMENTS** - Enter the gross receipts (including all taxes) from all admission charges, cover charges and other amusement fees.
- Line 7 - **TAX AMOUNT** - Enter on this line the tax due by multiplying the receipts subject to tax on Line 5 by the tax rate listed on Line 6 for each classification of amusement.
- Line 9 - **CREDIT FOR COLLECTION** - Enter the amount obtained by multiplying the amount on Line 8 by .01 (1%). Each Tax Collector may deduct 1% of the amount of the tax collected if the return is filed on time and the total is paid in full at the time of filing.
- Line 11 - **PENALTY FOR LATE PAYMENT** - When a return or payment is filed late, the 10% penalty is applicable to the entire amount on Line 8. When a portion of the total tax amount due has been previously remitted, enter 10% of the unpaid portion of Line 8.
- Line 12 - **INTEREST FOR LATE PAYMENT** - Enter the interest due for late payment or filing. The interest is calculated as follows: 1.25% (.0125) of the amount on Line 8 for each month or fraction of a month from the due date until the tax is paid. When a portion of the total tax amount due has been previously remitted, interest applies to the unpaid portion of Line 8.
- Line 13 - **CREDIT FOR OVERPAYMENT** - Enter the total credit taken on Line 13. Enter the credit number in the appropriate box.

Note: The original credit document issued by the Department must accompany the return. A photocopy will not be accepted. Failure to surrender the original document will result in the disallowance of the amount of the credit as well as the imposition of penalties and interest.

LATE FILING PENALTY:

Failure to sign this return or fill out each line on this return may result in a late filing penalty of 10% of the total tax due plus interest. *In addition, the credit for collection (Line 9) may also be disallowed.*

IMPORTANT FILING INFORMATION:

*Use this form for periods subsequent to March 31, 1999. To avoid penalties, you must fill out this return completely. If any information is omitted, this return will be deemed incomplete. **This return must be mailed in sufficient time to be postmarked by the U.S. Postal Service on or before the due date printed on the front of this form. The Cook County Department of Revenue does not accept private meter postmarks as proof of timely filings.***