

Mail to:  
 Cook County Department of Revenue  
 PARKING TAX  
 P.O. Box 641670  
 Chicago, IL 60664-1670

**Cook County  
 Department of Revenue**



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

**PARKING LOT AND GARAGE OPERATIONS TAX**

TRAN CODE: 2400

**Read instructions on the reverse side before preparing this return.**

1a.	Enter the total gross receipts received during the month, including municipal parking taxes, for the privilege of parking motor vehicles in a parking lot or garage located in Cook County	
1b.	Total municipal parking taxes paid	
1c.	Net receipts (subtract Line 1b from Line 1a)	

	Number of Parkers	Tax Rate	Tax Due
2. Number of daily parkers (daily charge \$3.00 or less)		\$0.00	
3. Number of daily parkers (daily charge between \$3.01 and \$4.99)		\$0.50	
4. Number of daily parkers (daily charge between \$5.00 and \$11.99)		\$0.75	
5. Number of daily parkers (daily charge \$12.00 or more)		\$1.00	
6. Number of weekly parkers (weekly charge \$15.00 or less)		\$0.00	
7. Number of weekly parkers (weekly charge between \$15.01 and \$24.99)		\$2.50	
8. Number of weekly parkers (weekly charge between \$25.00 and \$59.99)		\$3.75	
9. Number of weekly parkers (weekly charge \$60.00 or more)		\$5.00	
10. Number of monthly parkers (monthly charge \$60.00 or less)		\$0.00	
11. Number or monthly parkers (monthly charge between \$60.01 and \$99.99)		\$10.00	
12. Number of monthly parkers (monthly charge between \$100.00 and \$239.99)		\$15.00	
13. Number of monthly parkers (monthly charge \$240.00 or more)		\$20.00	
14. Total Tax (add Lines 3 thru 13)			
15. Credit for collection of 1% if paid on time (multiply Line 14 by .01)			
16. Total Tax Due (subtract Line 15 from Line 14)			
17. Penalty for late payment (10% of Line 14)			
18. Interest for late payment (see instructions)			
19. Credit for overpayment (Dept. of Revenue Credit No. _____)			
20. Total Tax, Penalty and Interest Due (add Lines 16, 17 and 18, then subtract Line 19)			\$

**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 or ownership has changed, please contact the Registration Division at (312) 603-6328.

Every Operator of a parking lot and garage operation 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.

It shall be the duty of every operator to keep accurate and complete records.

## SPECIFIC INSTRUCTIONS

- Line 1a - **GROSS RECEIPTS** – Enter the total gross receipts received during the month (including all municipal parking taxes) for the privilege of parking motor vehicles.
- Line 1b - **MUNICIPAL PARKING TAXES PAID** – Enter the total municipal parking taxes paid.
- Line 1c - **NET RECEIPTS** – Subtract Line 1b from Line 1a.
- Lines 2 - 13 **DAILY, WEEKLY and MONTHLY PARKERS** - Enter number of parkers during the month. Multiply the total number of parkers by the tax rate and enter the total in the tax due column. **You must complete Lines 2, 6 and 10 even though there is no tax due.**
- Line 14 - **TAX AMOUNT** – Add Lines 3 through 13.
- Line 15 - **CREDIT FOR COLLECTION** - Enter the amount obtained by multiplying the amount on Line 14 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 16 - **TOTAL TAX DUE** – Subtract Line 15 from Line 14.
- Line 17 - **PENALTY FOR LATE PAYMENT** - When a return or payment is filed late, the 10% penalty is applicable to the entire amount on Line 14. When a portion of the total tax amount due has been previously remitted, enter 10% of the unpaid portion of Line 14.
- Line 18 - **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 14 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 14.
- Line 19 - **CREDIT FOR OVERPAYMENT** - Enter the total credit taken on Line 19. 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.
- Line 20 - **TOTAL TAX, PENALTY AND INTEREST DUE** – Add Lines 16, 17 and 18, then subtract Line 19.

### **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 15) may also be disallowed.*

### **IMPORTANT FILING INFORMATION:**

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.**