

## GENERAL INSTRUCTIONS

- Please start with the landing tab when you reach the return page.
- If there are schedule tabs, you must complete them to submit your return.
- If there are no schedule tabs, you must complete other tab(s) **and** upload schedule information in the Attachments tab.
- All fields with an asterisk (\*) are required fields.
- In schedules, add a row for each site/event by clicking the Add Row button.

**Cook County Department of Revenue**  
**PARKING LOT AND GARAGE OPERATIONS TAX**  
**SITE SCHEDULE INSTRUCTIONS**

Site Name – Enter the name or unique identifier used by your business to identify this parking lot or garage location.

Site Street/City/State/Zip – Enter the physical address of the parking site.

Site Start Date – Use the calendar provided to enter the date on which this site began operating under this business entity.

Site End Date – Use the calendar provided to enter the date on which this site ceased operating under this business entity. Leave blank if your business entity is still operating this site.

Remove From Next Period – Do not check this box unless this site ceased operations during this filing period. If you check this box, this site will not prefill in any future filing periods

Daily Parkers - Enter total number of daily parkers.

Daily Parking Collections – Enter the total amount of parking collections from daily parkers (including all taxes collected).

Authorized Deductions\*

Daily Taxes Collected - Enter the amount of all taxes collected included in Daily Parking Collections.

Daily Collections Below Taxable amount - Enter the collections that were for transactions below the minimum taxable amount of \$2.00 (\$4.00 for lots/garages owned by municipalities with populations of 250,000 or less)

Daily Other Deductions - Enter the charges collected for qualified residential off-street parking, qualifying hospital employee parking and other deductions

Daily Total Deductions – Calculated by the system (Sum of all Authorized Deductions)

Daily Taxable Charges – Calculated by the system (Daily Parking Collections less Daily Total Deductions)

Daily Tax Rate – 6%

Daily Tax Due - Computed by the system (Daily Taxable Charges multiplied by the Daily Tax Rate)

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Weekly Parkers - Enter total number of weekly parkers.

Weekly Parking Collections – Enter the total amount of parking collections from Weekly parkers (including all taxes collected).

Authorized Deductions\*

Weekly Taxes Collected - Enter the amount of all taxes collected included in Weekly Parking Collections.

Weekly Collections Below Taxable amount - Enter the collections that were for transactions below the minimum taxable amount of \$10.00 (\$15.00 for lots/garages owned by municipalities with populations of 250,000 or less)

Weekly Other Deductions - Enter the charges collected for qualified residential off-street parking, qualifying hospital employee parking and other deductions

Weekly Total Deductions – Calculated by the system (Sum of all Authorized Deductions)

Weekly Taxable Charges – Calculated by the system (Weekly Parking Collections less Weekly Total Deductions)

Weekly Tax Rate – 9%

Weekly Tax Due - Computed by the system (Weekly Taxable Charges multiplied by the Weekly Tax Rate)

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Monthly Parkers - Enter total number of Monthly parkers.

Monthly Parking Collections – Enter the total amount of parking collections from Monthly Parkers (including all taxes collected).

Authorized Deductions\*

Monthly Taxes Collected - Enter the amount of all taxes collected included in Monthly Parking Collections.

Monthly Collections Below Taxable amount - Enter the collections that were for transactions below the minimum taxable amount of \$40.00 (\$60.00 for lots/garages owned by municipalities with populations of 250,000 or less)

Monthly Other Deductions - Enter the charges collected for qualified residential off-street parking, qualifying hospital employee parking and other deductions

Monthly Total Deductions – Calculated by the system (Sum of all Authorized Deductions)

Monthly Taxable Charges – Calculated by the system (Monthly Parking Collections less Monthly Total Deductions)

Monthly Tax Rate – 9%

Monthly Tax Due - Computed by the system (Monthly Taxable Charges multiplied by the Monthly Tax Rate)

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**\*Exemption Definitions (Authorized Deductions section):**

- Residential off-street parking of house or apartment or condominium occupants, wherein an arrangement for parking is provided in the house or apartment lease in a written agreement between the landlord and tenant.
- Residential parking provided for condominium occupants pursuant to a written agreement between the condominium association and the owner, occupant or guest of a unit owner, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage.
- Hospital and medical center employees parking at a parking lot or garage where the hospital or medical center is the employer and, as described in the ordinance, operator.

**Cook County Department of Revenue  
PARKING LOT AND GARAGE OPERATIONS  
TAX RETURN INSTRUCTIONS**

**PLEASE NOTE: If you are not a massive filer, i.e., the site schedule is available to you in the portal, you will not need to input anything in the Return Totals tab as that will calculate and repopulate based on your inputs in the site schedule.**

- Line 1. Enter total number of sites you operate in Cook County.
- Line 2a. Enter total number of daily parkers.
- Line 2b. Enter the total amount of daily parking collections (including all taxes collected).
- Line 2c. Enter the total amount of daily tax collected, including Cook County tax.
- Line 2d. Enter the total amount of daily parking collections below taxable amount.
- Line 2e. Enter the total amount of daily other deductions.
- Line 3. Total Daily Deductions will be calculated by the system.
- Line 4. Total Daily Taxable Charges will be calculated by the system.
- Line 5. Applicable Daily Tax Rate
- Line 6. Total Daily Computed Tax Due will be calculated by the system.
- Line 7a. Enter total number of weekly parkers.
- Line 7b. Enter the total amount of weekly parking collections (including all taxes collected).
- Line 7c. Enter the total amount of weekly tax collected, including Cook County tax.
- Line 7d. Enter the total amount of weekly taxes collected below taxable amount.
- Line 7e. Enter the total amount of weekly other deductions.
- Line 8. Total Weekly Deductions will be calculated by the system.
- Line 9. Total Weekly Taxable Charges calculated by the system.
- Line 10. Applicable Weekly Tax Rate
- Line 11. Total Weekly Computed Tax Due will be calculated by the system.
- Line 12a. Enter total number of monthly parker.
- Line 12b. Enter the total amount of monthly parking collections (including all taxes collected).
- Line 12c. Enter the total amount of monthly tax collected, including Cook County tax.
- Line 12d. Enter the total amount of monthly taxes collected below taxable amount.
- Line 12e. Enter the total amount of monthly other deductions.
- Line 13. Total Monthly Deductions will be calculated by the system.
- Line 14. Total Monthly Taxable Charges will be calculated by the system.
- Line 15. Applicable Monthly Tax Rate
- Line 16. Total Monthly Computed Tax Due will be calculated by the system.
- Line 17. Total Computed Tax Due will be calculated by the system.

**Exemption Definitions (Authorized Deductions section):**

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- Residential parking provided for condominium occupants pursuant to a written agreement between the condominium association and the owner, occupant or guest of a unit owner, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage.
- Hospital and medical center employees parking at a parking lot or garage where the hospital or medical center is the employer and, as described in the ordinance, operator .

**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, shall be subject to the penalties and fees noted in Chapter 34, Uniform Penalties, Interest and Procedures Ordinance.