

Cook County Department of Revenue



**SWEETENED BEVERAGE
RETAIL FLOOR TAX RETURN
DUE DATE: SEPTEMBER 20, 2017**

RETURN TYPE: SK
ACCOUNT NUMBER: 1120509
ALLOCATION CODE: 3821
INVOICE NO.: 626727
DOC TYPE: IU

A) NAME OF BUSINESS:	
B) STOREFRONT ADDRESS:	
C) IBT NUMBER (XXXX-XXXX):	
D) FEIN NUMBER (XX-XXXXXXX):	
E) CONTACT PERSON AND TITLE:	
F) EMAIL:	

<i>PLEASE SEE INSTRUCTIONS ON THE BACK</i>	BOTTLED SWEETENED BEVERAGE	SYRUP AND POWDER SWEETENED BEVERAGE
1. August 1st, 2017 Untaxed Inventory Available for Sale (report in ounces)		
2. Tax Rate	\$0.01 Per Ounce	\$0.01 Per Ounce
3. Calculated Tax (For each Column, multiply Line 1 by Line 2)		
4. Tax Reduction Amount for Syrup/Powder (see instructions)		
5. Tax Due (Col. 1—Line 5 equals Line 3; Col. 2 - Subtract Line 4 from Line 3)		
6. Total Tax Due (Sum total of each column on Line 5)		
7. Penalty for Late Payment (Multiple Line 6 by 10%; see Instructions)		
8. Interest for Late Payment (See Instructions)		
9. Total Tax, Penalty and Interest Due (Add Lines 6, 7 and 8)		

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

FULL NAME

DATE

CONTACT NUMBER

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

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

RETURN TYPE: SK

ACCOUNT NUMBER: 1120509

INVOICE NO.: 626727

ALLOCATION CODE: 3821

DOC TYPE: IU

AMOUNT DUE: \$ _____

AMOUNT ENCLOSED: \$ _____

**SWEETENED BEVERAGE
RETAIL FLOOR TAX RETURN INSTRUCTIONS**

- Line 1 -** Enter total number of ounces of untaxed sweetened beverage product available for sale as of August 1st, 2017. For syrup and powder, calculate whole ounces based on largest volume that can be produced.
- Line 2 -** Sweetened beverage tax rates.
- Line 3 -** Enter calculated tax for each sweetened beverage type by multiplying Line 1 and Line 2.
- Line 4 -** Calculate tax reduction amount for syrup and powder sweetened beverages only. Multiply Line 3, Col. 2 (Syrup and Powder) by 5.00% (.05).
- Line 5 -** Enter amount of tax due. Column 1 (Bottled Sweetened Beverage) Line 5 equals Line 3. Column 2 (Syrup and Powder) subtract Line 4 from Line 3.
- Line 6 -** Enter total amount of tax due by adding all Columns on Line 5.
- Line 7 -** If payment is remitted after the due date, multiply Line 6 by 10% (.10) and enter this amount.
- Line 8 -** If payment is remitted after the due date, compute applicable interest amount by multiplying Line 6 by 1.00% (.01), then multiply the result by the number of months late. If the payment is due November 20th and remitted on November 21st, it is one month late. If the payment is remitted on December 1st, it becomes two months late; January 1st is three months late; and so on.
- Line 9 -** If the tax return is remitted on or before the due date, enter the total from Line 6. If the tax return is remitted after the due date, enter total liability by adding Lines 6, 7 and 8.

REGISTERED SWEETENED BEVERAGE DISTRIBUTOR

If you are a registered sweetened beverage distributor with the Cook County Department of Revenue, please **disregard** this notice. The floor tax is only applicable to sweetened beverage retailers.

RECORDS RETENTION

This Retail Sweetened Beverage Floor Tax Return must be kept on the premise of the underlying business for a period of at least 90 calendar days after the due date. However, this return should be kept with the business for the time period defined in Chapter 34, Section 77, of the Uniform Penalties, Interest and Procedures ordinance found in the Cook County Code of Ordinances.

PENALTIES AND FEES

If a business files an incomplete or incorrect tax return, it 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:

- Payment without tax return or tax return without payment
- Any tax return or remittance document not issued by the Department

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

REGISTRATION

Every sweetened beverage distributor, as defined in Sec. 74-851 of the Cook County Sweetened Beverage Tax Ordinance, is required to register with the Department. **After registering, the distributor will receive pre-printed monthly tax returns.**

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 or via revenuecompliance@cookcountyil.gov. For more information, please visit our website at <https://www.cookcountyil.gov/agency/department-revenue>.