Cook County Department of Revenue
PARKING LOT AND GARAGE OPERATIONS 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»

Customer Address:

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

READ INSTRUCTIONS ON THE REVERSE SIDE BEFORE PREPARING THIS RETURN

		# of Parkers	Collections
1.	Number of sites operated in Cook County (Attach Schedule A) — 1.		
DAILY 2.	Total number of daily parkers and total amount of parking collections from all Site Schedules — 2.		
3.	Total Deductions (Add Lines 2d from all Site Schedules) — 3.		
4.	Taxable Charges (Line 2 Minus Line 3) — 4.		
5.	Applicable Tax Rate — 5.		6%
6.	Computed Tax Due (Multiply Line 4 by Line 5) — 6.		
WEEKLY 7.	Total number of weekly parkers and total amount of parking collections from all Site Schedules — 7.		
8.	Total Deductions (Add Lines 7d from all Site Schedules) — 8.		
9.	Taxable Charges (Line 7 Minus Line 8) — 9.		
10.	Applicable Tax Rate — 10.		9%
11.	Computed Tax Due (Multiply Line 9 by Line 10) — 11.		
MONTHLY 12.	Total number of monthly parkers and total amount of parking collections from all Site Schedules — 12.		
13.	Total Deductions (Add Lines 12d from all Site Schedules) — 13.		
14.	Taxable Charges (Line 12 Minus Line 13) — 14.		
15.	Applicable Tax Rate — 15.		9%
16.	Computed Tax Due (Multiply Line 14 by Line 15) — 16.		
17.	Total Computed Tax Due (Add Lines 6, 11 and 16) — 17.		
18.	Penalty for Late Payment (10% of Line 17) — 18.		
19.	Interest for Late Payment (See Instructions) — 19.		
20.	Total Tax, Penalty and Interest Due (Add Lines 17, 18 and 19) — 20.		

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

- -

DO NOT DETACH COUPON
COOK COUNTY PARKING LOT AND GARAGE OPERATIONS TAX RETURN

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

FOR THE MONTH «MONTH» «YEAR»

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

Take advantage of our online payment option by visiting **www.cookcountyil.gov/revenue.**

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

RETURN TYPE - «RETURN TYPE»   **DUE ON OR BEFORE - «DUE DATE»**

ACCOUNT NO. - «REGISTRATION»   **LINE NO. - «LINE #»**

ALLOCATION CODE - «ALLOC CODE» $ _____

INVOICE NO. - «INVOICE NUMBER»   **AMOUNT DUE**

«SCANLINE»

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

PLEASE NOTE: Complete a site schedule for each parking lot you operate even if parking fees are below the minimum taxable amounts. Use this tax return to summarize information from your individual site schedules.

Line 1.   Enter total number of sites you operate in Cook County and attach Schedule-A, listing of all your sites with corresponding addresses

Line 2.   Enter total number of daily parkers and total amount of parking collections from all Site Schedules (including all taxes collected)

Line 3.   Enter the Total Deductions (Add Lines 2d from all Site Schedules)

Line 4.   Enter the Taxable Charges (Line 2 Minus Line 3)

Line 5.   Applicable Tax Rate

Line 6.   Computed Tax Due (Multiply Line 4 by Line 5)

Line 7.   Enter total number of weekly parkers and total amount of parking collections from all Site Schedules (including all taxes collected)

Line 8.   Enter Total Deductions (Add Lines 7d from all Site Schedules)

Line 9.   Enter the Taxable Charges (Line 7 Minus Line 8)

Line 10. Applicable Tax Rate

Line 11. Computed Tax Due (Multiply Line 9 by Line 10)

Line 12. Enter total number of monthly parkers and total amount of parking collections from all Site Schedules (including all taxes collected)

Line 13. Enter Total Deductions (Add Lines 12d from all Site Schedules)

Line 14. Enter Taxable Charges (Line 12 Minus Line 13)

Line 15. Applicable Tax Rate

Line 16. Computed Tax Due (Multiply Line 14 by Line 15)

Line 17. Enter Total Computed Tax Due (Add Lines 6, 11 and 16)

Line 18. If tax due is remitted after due date, multiply Line 17 by 10% (.10), enter this amount.

Line 19. If payment is remitted after the due date, compute applicable interest amount by multiplying Line 17 by 1.00% (.0100), then multiply the result by the number of months late.

Line 20. If tax is remitted timely, enter total from Line 16. If remitted after due date, enter total liability by adding Lines 17, 18, and 19.

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 .

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, shall be subject to the Chapter 34 Uniform Penalties Interest and Procedures Ordinance, sec 34-72 failure to file no liability return penalty. Any incomplete, incorrect or late tax return or payment remitted, shall be subject to the penalties and fees noted in sections 34-68, 34-69, 34-70, 34-71, 34-73 and 34-74 of the Uniform Penalties and Interest Ordinance. Incomplete or incorrect, includes but is not limited to the following:

- Detached tax form or payment coupon

- Tax return without required supplemental tax return schedule

- 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

- Online payment check box (if applicable) not checked or marked

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) 603-6328. For more information or to make a payment online, please visit our website at www.cookcountyil.gov/revenue.

6/2015