



## COOK COUNTY DEPARTMENT OF REVENUE

# VOLUNTARY DISCLOSURE PROGRAM

**PURPOSE OF PROGRAM:** The Cook County Department of Revenue has implemented a Voluntary Disclosure Program (Section 34-93, Voluntary Disclosure Program, of the Uniform, Penalties, Interest & Procedures Ordinance) to encourage individuals and businesses that are currently not registered with the County, to register and remit the taxes that they owe, before they are exposed to significant fines and penalties.

### IF YOU REGISTER BEFORE WE INVESTIGATE YOU OR ISSUE A NOTICE OR AUDIT:

- You will only be required to remit the amount of taxes owed for the four year period prior to the registration date.
- You will be required to pay the 12% APR standard interest rate.
- You will **not** be required to pay the 10% late payment penalty and the 25% failure to pay penalty.

### IF YOU DON'T REGISTER BEFORE WE INVESTIGATE YOU OR ISSUE A NOTICE OF AUDIT:

Cook County Department of Revenue will cite you for not being registered and pursue an aggressive collection strategy against your business, which may result in a Tax Lien being filed against your assets.

- You will have to pay taxes for a period going back seven years or from the inception of your business (whichever is shorter).
- You will be required to pay the 12% APR standard interest rate.
- You will be required to pay the 10% late payment penalty and the 25% failure to pay penalty.

**WHO IS ELIGIBLE?** Any person or company who is required to register for a Cook County Home Rule Tax and has not yet registered, nor is currently under audit or investigation by the Cook County Department of Revenue.

**WHICH HOME RULE TAXES AM I REQUIRED TO COLLECT AND PAY IN COOK COUNTY?** The following is the list of taxes eligible for participation in the Voluntary Disclosure Program.

- Alcoholic Beverages Tax (Article IX, Sec. 74-350) - A tax on the retail sale of beer, wine, spirits, etc., in Cook County.
- Amusement Tax (Article X, Sec. 74-390) - A tax on admission fees or other charges paid for the privilege to enter, witness or view an amusement in Cook County.
- Gas Tax (Article XII, Sec 74-470) - A tax on the sale of Gasoline or Diesel Fuel in Cook County.
- Use Tax (Article VII, Sec. 74-270) – A tax on the retail sale of personal property that is registered or titled with a state government agency for use in Cook County.
- Sales of New Motor Vehicles (Article VI, Sec 74-230) – A tax on the retail sale, in Cook County, of new motor vehicles and trailers.
- Parking Garage Tax (Article XIII, Sec 74-510) – A tax imposed on the use and privilege of parking, for fee or charge, in or upon any parking lot or garage in Cook County.
- Firearms and Ammunition Tax (Article XX, Sec 74-665) – A tax on the retail purchase of a firearm and/or ammunition in Cook County.
- Tobacco Tax (Article XI, Sec 74-430) – A tax on the sale of Other Tobacco Products and Consumable products in Cook County.
- Sweetened Beverage Tax (Article XXII, Sec 74-850) – A tax imposed on the retail sale of all sweetened beverage in Cook County.
- Hotel Tax (Article XXI, Sec 74-800) – A tax imposed on the use of any hotel accommodation in Cook County.

**HOW CAN I PARTICIPATE?** You should complete the Voluntary Disclosure Application and submit it to the Cook County Department of Revenue. You can download the application at [www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue). Once you have registered for the Voluntary Disclosure Program, you will be provided with the appropriate returns to complete in order to come into compliance.

For more information, go online at:

[www.cookcountyil.gov/revenue](http://www.cookcountyil.gov/revenue) or call **(312) 603-6513**

Cook County Department of Revenue, 118 N. Clark St. Room 1160, Chicago, IL 60602