



**CITY OF PROSPECT HEIGHTS
8 N. ELHURST ROAD
PROSPECT HEIGHTS, IL 60070
MUNICIPAL TAX RETURN
GENERAL INSTRUCTIONS**

If your business name, address, operation, or ownership has changed, please contact the Deputy Clerk at 847-398-6070 ext: 206.

Every Owner, Manager or Operator of a hotel, motel, restaurant, tavern, eating establishment, and an amusement or a place where an amusement is being held in the City of Prospect Heights must file a Municipal Tax 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.

Receipts, cancelled admission tickets, complete and accurate records, books and accounts in detail of all receipts shall be kept at the place of business or such other place in the City as may be designated in writing by the person liable for collection of the tax. All such books, records and accounts shall be open to inspection by the City of Prospect Heights at all reasonable times during business hours.

SPECIFIC INSTRUCTIONS

HOTEL / MOTEL ESTABLISHMENTS - HOTEL TAX

Line 1 - GROSS RECEIPTS FROM THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL OR MOTEL

The amount represents the grand total from all gross rental receipts from such renting, leasing or letting; excluding, however, gross receipts obtained from tenting, leasing or letting to permanent residents of a hotel.

Line 2 - TAX AMOUNT - Enter on this line the tax due by multiplying the receipts subject to tax on Line 1 by the tax rate listed of 5%.

Line 3- INTEREST FOR LATE PAYMENT

Enter the interest due for late payment or filing. The interest is calculated as follows: 1.00% of the amount on Line 2 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 2. Interest is applied on balances paid after the 25th day of the month immediately following the month the return is filed.

Line 4 - PENALTY FOR LATE PAYMENT

When a return or payment is filed late, the 5% up to a \$500 penalty is applicable to the entire amount on Line 2. When a portion of the total tax amount due has been previously remitted, enter 5% of the unpaid portion of Line 2. The penalty is applied to amounts paid after the 25th day of the month immediately following the month the return is to be filed.

Line 5 - TOTAL HOTEL/MOTEL TAX AND CHARGES DUE – The amount is the addition of lines 1 + 2 + 3 + 4 and forward the amount to line A.

RESTAURANT AND TAVERN ESTABLISHMENTS - PLACES FOR EATING TAX

Line 6 - TOTAL GROSS FOOD AND BEVERAGE RECEIPTS

The consideration received, valued in money, whether received in money or otherwise, including cash, credits, property and services, at a place for eating for prepared food, alcoholic and nonalcoholic beverages furnished at the place for eating. Gross receipts do not include amounts paid for federal, state and local taxes, including the tax levied by this section, and do not include amounts paid as gratuities for the employees of the place for eating.

Line 7 – TAX AMOUNT - Enter on this line the tax due by multiplying the receipts subject to tax on Line 6 by the tax rate listed of 1.50%.

Line 8 – INTEREST FOR LATE PAYMENT

Enter the interest due for late payment or filing. The interest is calculated as follows: 1.00% of the amount on Line 7 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 1. Interest is applied on balances paid after the 25th day of the month immediately following the month the return is filed.

Line 9 - PENALTY FOR LATE PAYMENT

When a return or payment is filed late, the 5% up to a \$500 penalty is applicable to the entire amount on Line 7. When a portion of the total tax amount due has been previously remitted, enter 5% of the unpaid portion of Line 7. The penalty is applied to amounts paid after the 25th day of the month immediately following the month the return is to be filed.

Line 10 - TOTAL PLACES FOR EATING TAX AND CHARGES DUE – The amount is the addition of lines 6 + 7 + 8 + 9 and forward the amount to line B.

AMUSEMENT ESTABLISHMENTS – AMUSEMENT TAX

Line 11 - GROSS RECEIPTS FROM ADMISSION FEES, COVER CHARGES AND ALL OTHER AMUSEMENTS

This amount represents the grand total from all admissions including: all admission charges, cover charges, participation fees, viewing and other charges paid for the privilege to participate in the amusements or to gain admittance or access for viewing or witnessing the amusements.

Line 12 - TAX AMOUNT - Enter on this line the tax due by multiplying the receipts subject to tax on Line 11 by the tax rate listed of 3.00%.

Line 13 – INTEREST FOR LATE PAYMENT

Enter the interest due for late payment or filing. The interest is calculated as follows: 1.00% of the amount on Line 12 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 12. Interest is applied on balances paid after the 25th day of the month immediately following the month the return is filed.

Line 14 - PENALTY FOR LATE PAYMENT

When a return or payment is filed late, the 5% up to a \$500 penalty is applicable to the entire amount on Line 12. When a portion of the total tax amount due has been previously remitted, enter 5% of the unpaid portion of Line 12. The penalty is applied to amounts paid after the 25th day of the month immediately following the month the return is to be filed.

Line 15 - TOTAL AMUSEMENT TAX & CHARGES DUE – The amount is the addition of lines 11 + 12 + 13 + 14 and forward the amount to line C.

IMPORTANT FILING INFORMATION:

Please submit a copy of your Illinois ST-1, ST-2, and Hotel Operators Tax form(s) for the same period. 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.*