

# Cook County Department of Revenue

Mail To:  
Cook County Department of Revenue  
118 N. Clark Street, Room 1160  
Chicago, IL 60602  
Attn: Amusement Exemptions



FOR OFFICE USE ONLY
DATE RECEIVED -
APP. NO. -

Or Email To:  
Email: [revenuecompliance@cookcountyil.gov](mailto:revenuecompliance@cookcountyil.gov)

Contact Number:  
(312) 603-6961

## Amusement Exemption Application

(see instructions on reverse side)

### 1. Federal, State and Local Registration Numbers

F.E.I.N.	I.B.T.	Cook County Registration Number (if applicable)

### 2. Sponsor/Operator Information

NAME OF ORGANIZATION/SPONSOR	DOING BUSINESS AS (DBA)		
STREET ADDRESS	CITY	STATE	ZIP
COMPLETE MAILING STREET ADDRESS (if different than above)			
CONTACT PERSON	TITLE	CONTACT NUMBER	

### 3. Owner of Place of Amusement Information:

NAME OF OWNER	DOING BUSINESS AS (DBA)		
STREET ADDRESS	CITY	STATE	ZIP
COMPLETE MAILING STREET ADDRESS (if different than above)			
CONTACT PERSON	TITLE	CONTACT NUMBER	

### 4. Describe Amusement

DESCRIPTION OF THE AMUSEMENT				
STREET ADDRESS	CITY	STATE	ZIP	DATE(S) OF AMUSEMENT

### 5. Ticket Sales, Estimated Admission Fees, Anticipated Proceeds and Potential Tax Due

(A) FIRST DATE ADMISSION TICKETS MADE AVAILABLE FOR SALE	(B) ESTIMATED ADMISSION FEES
	\$
(C) ANTICIPATED PROCEEDS	(D) POTENTIAL TAX Due (see instructions)
\$	\$

### 6. Section 74-392 (b)(3) Exemptions (you must check one)

- (a.)  Religious, educational and charitable intuitions, societies or organizations
- (b.)  Societies or organizations for prevention of cruelty to children or animals
- (c.)  Societies or organizations conducted and maintained for the purpose of civic improvement
- (d.)  Not-for-profit, fraternal organizations, legion posts, social and political groups which conduct amusements, sponsored occasionally but not more than twice yearly where no part of the net earnings inure to the benefit of any private shareholder or person
- (e.)  United States or National Guard organizations (see Amusement Tax Ordinance for complete description)
- (f.)  Organizations or associations created and maintained for the purpose of benefiting the members, dependents or heirs of the police or fire (see Amusement Tax Ordinance for complete description)
- (g.)  Societies or organizations conducted for the sole purpose of maintaining symphony orchestras, opera performances, or artistic presentations (see Amusement Tax Ordinance Sec (g) (1) - (3) for complete description)

**7. Certification:** Under penalties as provided by law, I declare that I have examined this application and to the best of my knowledge and belief, it is true and correct. This application must be signed by the owner or officer.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE NUMBER

**Amusement Exemption Application**  
**Instructions**

**New Filing Period:** Section 74-392 (c) - Provides that all applications for exemption of Amusement Tax must be received by the Department 45 days prior to the date of the event. In addition, your application will require the Cook County Board of Commissioners' review if the potential tax due, noted on Line 4 on the Anticipated Proceeds Return is \$150,000 or more.

- Line 1** - Enter: Federal Employer Identification Number (F.E.I.N), Illinois Business Tax Number (I.B.T.N.) and Cook County Tax Registration Number (if applicable), .
- Line 2** - Enter requested Amusement Sponsor or Operator information and name of contact person responsible for keeping/ maintaining books and records.
- Line 3** - Enter requested Owner of Place of Amusement.
- Line 4** - Enter requested Describe Amusement information.
- Line 5** - (A) Enter the first date admission tickets were made available for sale.  
(B) Enter total estimated or expected gross receipts from admission fees.  
(C) Enter net proceeds from Line 4 of the Anticipated Proceeds Return.  
(D) Multiple Line (B) by .03 amusement tax rate and enter results.
- Line 6** - Check applicable type of exempt organization..
- Line 7** - Any application received with an incomplete certification section will be considered unacceptable and rejected by the Department.

**Required Supporting Documents**

In order for your application to be considered complete, you must attach or enclose copies of the following:

- (a) Cook County Amusement Exemption Anticipated Proceeds Return - Part 1
- (b) Federal, State, Local certificates of exemption
- (b) Signed contracts between sponsor and any performing artist
- (c) ) Signed contracts between sponsor, all other services and goods providers
- (e) Cook County Amusement Exemption Collected Proceeds Return Post Event - Part 2  
*(Collected Proceeds Return must be filed on or before the 20th of the month following in which the last day of the event occurred)*

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. For more information, please visit our website at [www.cookcountyil.gov/agency/department-revenue](http://www.cookcountyil.gov/agency/department-revenue).

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## AMUSEMENT EXEMPTION ANTICIPATED PROCEEDS RETURN - PART 1

(See instructions on reverse side)

AMUSEMENT NAME:	AMUSEMENT DATES FROM: <span style="float: right;">THRU</span>
AMUSEMENT STREET ADDRESS:	CITY <span style="float: right;">STATE</span> <span style="float: right;">ZIP</span>
CONTACT PERSON'S NAME:	CONTACT PHONE NUMBER:
AMUSEMENT SPONSOR AND OWNER NAME(S)	TITLE(S) <span style="float: right;">CONTACT NUMBER(S)</span>
SPONSOR -	
SPONSOR -	
OWNER -	
OWNER -	

		1a. <u>GROSS ADMISSION FEES</u>	1b. <u>TOTAL ATTENDANCE</u>	1c. <u>AVG ADMISSION FEE</u>
1.	<b>TOTAL ADMISSION FEES</b>	\$		\$
2.	<b>DEDUCTIONS</b>			
	A. MAINTENANCE, SECURITY AND VENUE RENTAL COSTS	-		
	B. SUPPLIES AND EQUIPMENT COSTS	_____		
	C. EMPLOYEE SALARIES	_____		
	D. OWNER OR OFFICER SALARIES	_____		
	E. ARTISTS OR PERFORMANCE FEES	-		
	F. OTHER COSTS, SALARIES OR FEES (ATTACH SUPPORTING DOCUMENTS)	-		
3.	<b>TOTAL DEDUCTIONS (ADD LINES 2A THRU 2G)</b>	\$		
4.	<b>NET ADMISSION FEES (LINE 1 MINUS LINE 3)</b>	\$		

Will the net admission fees on line 4 above, be paid, distributed or used **exclusively** by not-for-profit or exempt organizations?  Yes  No

**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, an officer of the company or designated agent of the taxpayer.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE NUMBER

**AMUSEMENT EXEMPTION**  
**ANTICIPATED PROCEEDS RETURN - PART 1 INSTRUCTIONS**

- 1.) Enter name of Amusement, event street address, city, state and zip, the beginning and ending dates during which the Amusement occurred, name and phone number of contact person.
- 2.) Enter the name of each sponsor and owner of the Amusement, title and contact number (attach additional sheets if necessary).
- 3.) Line 1a. - Enter gross amusement admission fees collected.
- 4.) Line 1b. - Enter total number of persons in attendance.
- 5.) Line 1c. - Divide Line 1a. by Line 1b. and enter results.
- 6.) Line 2a. - Enter the total cost of maintenance, security and venue rental.
- 7.) Line 2b. - Enter the total cost of supplies and equipment.
- 8.) Line 2c. - Enter total employee salaries paid or owed.
- 9.) Line 2d. - Enter total owner and officer salary paid or owed.
- 10.) Line 2e. - Enter total artist and performance fees paid or owed.
- 11.) Line 3. - Enter the sum total of Lines 2a. thru 2e.
- 12.) Line 4. - Subtract Line 3 from Line 1a; enter results here and on Section 4 of the Amusement Exemption Application, Anticipated Proceeds Line.

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. For more information, please visit our website at [www.cookcountyil.gov/agency/departments-revenue](http://www.cookcountyil.gov/agency/departments-revenue).

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## AMUSEMENT EXEMPTION COLLECTED PROCEEDS RETURN POST EVENT - PART 2

(See instructions on reverse side)

<b>AMUSEMENT NAME:</b>	<b>AMUSEMENT DATES</b>
	<b>FROM:</b> <span style="float: right;"><b>THRU</b></span>
<b>AMUSEMENT STREET ADDRESS:</b>	<b>CITY</b> <span style="float: right;"><b>STATE</b> <b>ZIP</b></span>
<b>CONTACT PERSON'S NAME:</b>	<b>CONTACT PHONE NUMBER:</b>
<b>AMUSEMENT SPONSOR AND OWNER NAME(S)</b>	<b>TITLE(S)</b> <span style="float: right;"><b>CONTACT NUMBER(S)</b></span>
SPONSOR -	
SPONSOR -	
OWNER -	
OWNER -	

		1a. <u>TOTAL AMOUNT ADMISSION FEES COLLECTED</u>	1b. <u>TOTAL ATTENDANCE</u>
1.	<b>ADMISSION FEES COLLECTED</b>	\$	
2.	<b>DEDUCTIONS</b>		
	<b>A. MAINTENANCE, SECURITY AND VENUE RENTAL COSTS</b>	_____	
	<b>B. SUPPLIES AND EQUIPMENT COSTS</b>	_____	
	<b>C. EMPLOYEE SALARIES</b>	_____	
	<b>D. OWNER OR OFFICER SALARIES</b>	_____	
	<b>E. ARTISTS OR PERFORMANCE FEES</b>	-	
	<b>F. OTHER COSTS, SALARIES OR FEES (ATTACH SUPPORTING DOCUMENTS)</b>	_____	
3.	<b>TOTAL DEDUCTIONS (ADD LINES 2A THRU 2G)</b>	\$	
4.	<b>PROCEEDS COLLECTED (LINE 1 MINUS LINE 3)</b>	\$	

Were the proceeds collected on line 4 above, paid, distributed or used by not-for-profit or exempt organizations?  Yes  No

**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, an officer of the company or designated agent of the taxpayer.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PHONE NUMBER

**AMUSEMENT EXEMPTION**  
**COLLECTED PROCEEDS RETURN POST EVENT - PART 2 INSTRUCTIONS**

**FILING PERIOD** - You must file this return on or before the 20th of the month following in which the last day of the amusement event occurred. Failure to remit or timely remit this return will give the Department cause to assess Section 74-398 violation penalties and/or perform an audit of your books and records.

- 1.) Enter name of Amusement, event street address, city, state and zip, the beginning and ending dates during which the Amusement occurred, name and phone number of contact person.
- 2.) Enter the name of each sponsor and owner of the Amusement, title and contact number (attach additional sheets if necessary).
- 3.) Line 1a. - Enter gross amusement admission fees collected.
- 4.) Line 1b. - Enter total number of persons in attendance.
- 5.) Line 1c. - Divide Line 1a. by Line 1b. and enter results.
- 6.) Line 2a. - Enter the total cost of maintenance, security and venue rental.
- 7.) Line 2b. - Enter the total cost of supplies and equipment.
- 8.) Line 2c. - Enter total employee salaries paid or owed.
- 9.) Line 2d. - Enter total owner and officer salary paid or owed.
- 10.) Line 2e. - Enter total artist and performance fees paid or owed.
- 11.) Line 3. - Enter the sum total of Lines 2a. thru 2e.
- 12.) Line 4. - Subtract Line 3 from Line 1a; enter results.

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