

## **Instructions for Completing Your Restaurant, Bar & Package Liquor Tax Form**

### **Step One: Calculating Your Tax on Receipts**

Line 1: Food would include those food items whether sold at a restaurant, deli or catered. Liquor includes any and all alcohol sold whether prepared, served or packaged.

Line 2: The tax due on purchases is calculated by multiplying Line 1 by 2%.

### **Step Two: Calculate Your Penalties, Interest & Other Adjustments**

If you file after the due date, you must fill in Lines 5 and 6. All returns postmarked and/or submitted after the due date shall be subject to a 5% penalty and a 2% interest charge.

Line 3: Penalty: Multiply Line 2 by 5%

Line 4: Interest: Multiply Line 2 by 2% per month from the date when such tax became past due until such tax is paid.

Line 5: This Line is for adjustment made to prior tax returns and other contingencies. Do not enter any amount in this area unless you have received a written authorization from the City's Finance Division which shall specify the terms, conditions, and amount of the credit or additional charge. Enter the adjustment as either a positive or negative amount.

Line 6: Add Lines 2, 3, 4, and 5. If the amount is negative, enter the total on Line 6.

Line 7: Add Lines 2, 3, 4, and 5. If the amount is positive, enter the total on Line 7

Under no circumstances will any excess tax that is collected be refundable to the filer. Instead, adjustments will be allowed on future filings (see Line 6 instructions).

### **General Information**

1. When filing this return, please use whole dollar amounts by dropping amounts less than 50 cents and increasing amount 50 cents or more to the next higher dollar.
2. Excludable merchandise from this tax would include such items as the following:
  - Food items subject to the lower tax rate as defined by the Illinois State Statutes
  - Restaurants owned by a church school, grade school, junior or middle school or high school.
  - Restaurants used primarily in conjunction with institutional living establishments such as dormitories, fraternities, sororities, residential care facilities, and hospitals.
  - Not for profit organizations who serve food on an occasional or irregular basis.
3. This return must be accompanied by payment of all taxes due and owing to the City of DeKalb by the 20<sup>th</sup> day of the calendar month succeeding the liability month. Additionally, the taxpayer must attach to his/her return a copy of the business's ST-1 Form "Sales & Use Tax" filed with the State of Illinois for the same time period.

**Contact the City's Finance Division At 815/748-2086 For Further Information**