

# CITY OF EVANSTON

## AMUSEMENT TAX (Capacity over 1,501) RETURN STATEMENT

**Statement of Tax Receipts under the Provisions of City of Evanston,  
Municipal Code, Title 3, Chapter 2, "Amusement Tax"**

This return must be filed on or before the 20th day of the calendar month, succeeding the end of the monthly filing period. If the return is filed late, a penalty of 10% per month or part thereof is assessed. A single check may be issued for multiple locations; however, a separate tax statement is required for each store location and month.

**Please mark an (X) on the appropriate month for payment:**

- |                                   |                                |                                    |                                   |
|-----------------------------------|--------------------------------|------------------------------------|-----------------------------------|
| <input type="checkbox"/> January  | <input type="checkbox"/> April | <input type="checkbox"/> July      | <input type="checkbox"/> October  |
| <input type="checkbox"/> February | <input type="checkbox"/> May   | <input type="checkbox"/> August    | <input type="checkbox"/> November |
| <input type="checkbox"/> March    | <input type="checkbox"/> June  | <input type="checkbox"/> September | <input type="checkbox"/> December |

**Corporation / Partnership Name:** \_\_\_\_\_

**DBA:** \_\_\_\_\_

**Address of Business:** \_\_\_\_\_

1) Gross Monthly Receipts	
2) Exemptions	
3) Taxable Receipts (Subtract lines 1 and 2)	
4) <b>Tax Amount Due:</b> (Multiply line 3 by 0.07)	\$
<b>*If late, complete lines 5 through 8</b>	
5) <b>Late Fee Percentage:</b> (Multiply line 4 by 0.10)	
6) <b>Month(s) Delinquent</b>	
7) <b>Total Penalty Due:</b> (Multiply lines 5 and 6)	\$
8) <b>Total Tax and Penalty Due:</b> (Add lines 4 and 7)	\$

**Under penalties as provided by law, the undersigned attests that this tax return is true and accurate to the best of his/her knowledge and belief, and is taken from the books and records of the business for which this is filed.**

\_\_\_\_\_  
**Print Name of Person Preparing Return:**

\_\_\_\_\_  
**Title:**

\_\_\_\_\_  
**Phone Number:**

\_\_\_\_\_  
**Signature:**

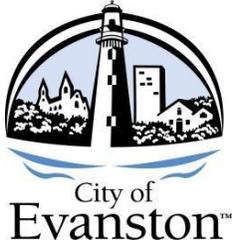
\_\_\_\_\_  
**Date:**

**Return this completed form along with a check for the tax due to:**

Internal Use only:  
100.15.1560.51630

The City of Evanston  
Lorraine H. Morton City Hall,  
ATTN: City Collector's Office  
909 Davis Street  
Evanston, IL 60201

[www.cityofevanston.org/business/home-rule-taxes](http://www.cityofevanston.org/business/home-rule-taxes)



## CITY OF EVANSTON AMUSEMENT TAX RETURN STATEMENT

Statement of Tax Receipts under the Provisions of City of Evanston,  
Municipal Code, Title 3, Chapter 2, "Amusement Tax"

### Amusement Tax (Capacity over 1,501) Information:

**ADMISSION FEE or CHARGE:**

Any fee or charge made or received for admission to any amusement, whether or not represented by a ticket or admission stub, or receipt of any kind. An admission fee or charge includes, but is not limited to, all fees or charges for seats, chairs, tables, benches, space to stand or sit, special seating area, tent, structure, booth, or similar accommodations made as aforescribed for which there is a fee or charge. A tax of seven percent (7%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City with a capacity over one thousand five hundred and one (1,501) audience members.

**EXEMPTIONS:**

- (A) Governmental agencies;
- (B) Religious societies or organizations;
- (C) Live performances conducted or sponsored by not-for-profit institutions, organizations, groups, or societies where no part of the net earnings inure to the benefit of any private shareholder or person;
- (D) Venues with under a capacity of one hundred (100) audience members.

**AMUSEMENT PATRON:**

- (A) Any person admitted to any amusement in the City for which an admission fee or charge is imposed;
- (B) Any person who purchases or otherwise acquires a ticket or pass of any kind from a place other than the location where such ticket or pass is purchased or acquired for admission to any amusement within the City.

**OWNER:**

- (A) With respect to the owner of a place where amusement is being held, any person with an ownership or leasehold interest in a building, structure, vehicle, boat, area or other place who presents, conducts or operates an amusement in such place or who allows, by agreement or otherwise, another person to present, conduct or operate amusement in such place;
- (B) With respect to the owner of an amusement, any person which has an ownership or lease-hold interest in such amusement or any person who has a proprietary interest in the amusement to entitle such person to all or a portion of the proceeds from the operation, conduct or presentation of such amusement, excluding proceeds from nonamusement services and from sales of tangible personal property.