City of Evanston™

RETURN STATEMENT:

AMUSEMENT TAX

(Capacity over 1,501)

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 month, succeeding at 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] in the respective month: Year: _____

☐ JANUARY	☐ FEBRUARY	☐ MARCH	☐ APRIL
☐ MAY	☐ JUNE	☐ JULY	☐ AUGUST
☐ SEPTEMBER	☐ OCTOBER	☐ NOVEMBER	☐ DECEMBER

Corporation / Partnership Name: _____

DBA: _____ Year: _____

Address of Business: _____ Unit: _____

City: _____ State: _____ Zip code: _____

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

Preparer's Name: _____

Job Title: _____ Phone Number: _____

Signature: _____ Date: _____

Return completed return statement to:

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

Internal Use only: 100.15.1560.51630

RETURN STATEMENT:

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AMUSEMENT TAX FEES AND INFORMATION

Any fee or charge made or received for admission to any amusement. 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 aforedescribed for which there is a fee or charge. A tax of five percent (5%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City.

AMUSEMENT:

Any event, exhibition, performance, presentation, or show for amusement purposes which is exhibited or staged in the City, including, but not limited to, the following:

- (A) Any comedic, theatrical, dramatic, musical, opera, or spectator performance (except athletic contests) or production, or similar live or recorded amusement.
- (B) Any show, movie, picture show, antique or flower show, speech or lecture.
- (C) Any exhibition of art or handicrafts, or products.
- (D) Any poultry or animal show, animal act, circus, or rodeo.
- (E) Any paid television programming, whether transmitted by wire, cable, fiber optic, laser, microwave, radio, satellite, or similar means.
- (F) Any video streaming, audio streaming, or online games delivered electronically to mobile devices.

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 inures 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 no amusement services and from sales of tangible personal property.