



# Village of Fox Lake Municipal Tax Return

Business Name: \_\_\_\_\_

TAXPAYER FEIN#: \_\_\_\_\_ Reporting Period \_\_\_\_\_

Address: \_\_\_\_\_

Under penalty as provided by law, I declare that I have examined this return and accompanying schedules and to the best of my knowledge and belief it is true and correct and is taken from the books and records of the business for which this is filed.

City: \_\_\_\_\_ State: \_\_\_\_\_

Zip Code: \_\_\_\_\_ Phone: \_\_\_\_\_

Taxpayer's signature

Date

Preparer's signature

Date

Print Name and Title

Print Name and phone number

## **HOTEL/MOTEL/STR ESTABLISHMENTS: HOTEL AND MOTEL ROOM RENTAL TAX (a) (b)**

**QUARTERLY REPORTING - DUE ON OR BEFORE THE LAST DAY OF THE CALENDAR MONTH AFTER THE QUARTER END.**

**(1) TAXABLE RENTAL & LEASING RECEIPTS** This is generally IL RHM-1, line 7. This line is to include any cleaning fees charged.

**(2) AMOUNT OF TAX** (line 1 multiplied by 5%)

**(3) PENALTY FOR LATE PAYMENT** Line 2 multiplied by 1.0% per month, or any portion thereof, of the unpaid tax.

**(4) TOTAL HOTEL / MOTEL TAX & CHARGES DUE:** (line 2 + 3) Forward to line "A" below

## **RESTAURANT/TAVERN ESTABLISHMENTS: PLACES FOR EATING TAX (a) (b)**

**MONTHLY REPORTING - DUE ON OR BEFORE THE 20TH DAY OF THE NEXT CALENDAR MONTH-see line 7 for other reporting periods**

**(5) TAXABLE FOOD AND BEVERAGE RECEIPTS:** Gross receipts from the sale of food, alcoholic beverages and non-alcoholic beverages. This is generally taxable receipts from IL ST-1, line 3 or IL ST-2, line 4a.

**(6) AMOUNT OF TAX:** (line 5 multiplied by 0.5%)

**(7) PENALTY FOR LATE PAYMENT** Line 6 multiplied by 2.0% per month, or any portion thereof, of the unpaid tax. Taxes must be paid by the 20<sup>th</sup> day of the month following the reporting period, normally every month, unless you file IL Sales Tax Returns on a quarterly or annual basis.

**(8) TOTAL PLACES FOR EATING TAX AND CHARGES DUE** (line 6 + 7) Forward to line "B" below

**LINE A: TOTAL HOTEL AND MOTEL ROOM RENTAL TAX DUE**

**LINE B: TOTAL PLACES FOR EATING TAX DUE**

**LINE C: TOTAL TAXES AND CHARGES DUE**

(a) Submit a copy of your Illinois Sales and Use Tax (ST-1 and/or ST-2) or Illinois Hotel Operators' Occupation Tax (RHM-1) for the same period(s).

(b) Receipts are exclusive of tax collected.

**Please make your check payable to the "Village of Fox Lake" and mail your return and tax payment to:**

Village of Fox Lake  
66 Thillen Drive  
Fox Lake, IL 60020

## MUNICIPAL TAX RETURN GENERAL INSTRUCTIONS

**IMPORTANT FILING INFORMATION:** Please submit a copy of your Illinois Sales and Use Tax (ST-1 and/or ST-2) or Illinois Hotel Operators' Occupation Tax form (RHM-1) for the same period(s). To avoid penalties, you must fill out this return completely. *If any information is omitted, this return will be deemed incomplete.*

### SPECIFIC LINE INSTRUCTIONS

#### HOTEL/MOTEL/STR ESTABLISHMENTS - HOTEL AND MOTEL ROOM RENTAL TAX

##### Line 1 – TAXABLE RECEIPTS FROM THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL OR MOTEL

The amount represents the total from all gross rental receipts from such renting, leasing or letting; excluding, however, gross receipts obtained from renting, leasing or letting to permanent residents of a hotel. The Illinois Hotel Operators' Occupation Tax Act defines a "room" or "rooms" as any living quarters, sleeping or housekeeping accommodations (35 ILCS 145/2-4). Cleaning/housekeeping fees are included as taxable receipts.

Only deductions permitted by the Illinois Department of Revenue's Publication 106 are allowed.

The Village does not have agreements with any booking website. If you use such a site and collect this tax, the Village's municipal taxes are remitted with the rental fees to the owner/manager. This form and payment are still required to be submitted to the Village.

#### RESTAURANT AND TAVERN ESTABLISHMENTS – PLACES FOR EATING TAX

##### Line 5 - TAXABLE FOOD AND BEVERAGE RECEIPTS

An establishment subject to this tax is a place for eating that includes seating provided for consumption of prepared food, furnished at the place for eating, whether consumed on premises or not. Gross receipts subject to tax include all food and both alcoholic and nonalcoholic beverages.

**If your business name, address, operation, or ownership has changed, please contact the Village at 847-587-2151.**

Every Owner, Manager or Operator of a hotel, motel, short term rental (STR), restaurant, tavern, and eating establishment in the Village of Fox Lake must file a Municipal Tax return by the due date each month or quarter as required. If no business is transacted during the month and there are no receipts, write the word "none" in the spaces where amounts are required.

Accurate and complete books and records, including original source documents such as receipts, shall be kept at the place of business or such other place in the Village 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 Village of Fox Lake at all reasonable times during business hours.