



## General Information

### Who must file Form PE-100?

You must file this return if you engage in the business of operating a parking area or garage or you, directly or through an agreement or arrangement with another party, collect the consideration for parking or storage of motor vehicles, recreational vehicles, or other self-propelled vehicles, at that parking place. Persons engaged in the business of providing valet services are subject to the Parking Excise Tax on the purchase price received in connection with those valet parking operations.

### What is the Parking Excise Tax rate?

The Parking Excise Tax is imposed at the following rates:

- 6% (.06) of the purchase price for a parking space paid for on an hourly, daily, or weekly basis; and
- 9% (.09) of the purchase price for a parking space paid for on a monthly or annual basis.

The rate of tax is determined based on the rental period agreed to by the operator and the purchaser in the contract for the parking space. For example, for a contract to rent a parking space on a month-to-month basis that requires payments twice a month, the tax is imposed at the rate of 9%.

### What receipts are subject to Parking Excise Tax?

The Parking Excise Tax is imposed on the gross amount of consideration for the use or privilege of parking a motor vehicle in or upon any parking lot or garage in Illinois that is collected by an operator, is valued in money, whether received in money or otherwise (including cash, credits, property, and services), and is determined without any deduction for costs or expenses. Tips received by persons parking cars for a valet service are not subject to the Parking Excise Tax if the tips are retained by the persons receiving them. If tips are turned over to the valet business, they are subject to the Parking Excise Tax.

If an operator offers credit to a customer for the privilege of parking, then the amount of credit offered is included in the operator's receipts only as payments are made.

If an operator requires advance payment for the privilege of parking for an entire term (*i.e.*, weekly, monthly, annually), the operator must remit the Parking Excise Tax in the month received.

The following receipts are not subject to the Parking Excise Tax:

- receipts from any locally imposed parking tax collected from parking area rentals;
- receipts from parking in a parking area or garage operated by the federal government and its instrumentalities, the state of Illinois, Illinois universities created by statute, or a unit of local government (*i.e.*, counties, municipalities, townships, and special districts) that has been issued an active Illinois Sales Tax exemption number by the Illinois Department of Revenue (For this exemption to apply, the parking area or garage must be operated by the qualified entity. The exemption does not apply if the parking area or garage is operated by a third party, whether under a lease or other contractual arrangement, or any other manner whatsoever.);
- consideration for parking paid by the federal government, the state of Illinois, or a foreign mission that possesses an active tax exemption number;

- residential off-street parking for home or apartment tenants or condominium occupants, if the arrangement for such parking is provided in the home or apartment lease or in a separate writing between the landlord and tenant or is provided in a condominium agreement between a condominium association and the owner, occupant, or guest of a unit, regardless of whether the parking charge is payable to the landlord or condominium association or to the operator of the parking spaces;
- receipts from parking paid by hospital employees in a parking area that is owned and operated by the hospital for which they work;
- receipts from parking in a parking area or garage where three or fewer motor vehicles are stored, housed, or parked for hire, charge, fee or other valuable consideration, if the operator of the parking area or garage does not act as the operator of more than a total of three parking spaces located in Illinois (If any operator of parking areas or garages, including any facilitator or aggregator, acts as an operator of more than three parking spaces in total that are located in Illinois, then this exemption shall not apply to any of those areas.);
- charges added to the parking charge or fee on account of the tax imposed by the Parking Excise Tax Act or on account of any other tax imposed on the charge or fee; or
- separately stated charges not for the use or privilege of parking.

### What if I contract with another operator who also is responsible for collecting the tax?

The Parking Excise Tax Act allows for an operator to claim a credit for the tax imposed under the Act when the tax has been paid by another operator in connection with the same parking transaction or the use of the same parking space. The other operator must be registered to collect the tax, and operators claiming the credit have the burden of proving they are entitled to it. Persons engaged in the business of providing valet services also are entitled to take the credit when contracting with other operators for space in a parking area. To claim this credit, you must retain an invoice that separately states the tax paid or states "All taxes included." You *must* maintain in your records the Illinois Account ID of the other parking operator and any other documentation sufficient to support your claim for a credit for tax previously paid by the other parking operator.

### When is my return due?

You must submit this return, along with any payment you owe, on or before the last day of each calendar month following the end of your reporting period. The reporting period shall be the preceding calendar month.

Persons who operate a parking area, space, or garage for no more than 14 days in a calendar year (*e.g.*, operators offering parking only during an annual special event, such as a fair) can register with IDOR to file Form PE-100 and pay their tax due on an annual basis. Annual returns and payments are due on or before January 31st each year to report the prior year's tax liability.

**Note:** If the due date falls on a weekend or holiday, your return and payment are due the next business day.

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## General Information

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### How do I file this return and pay the tax due?

Illinois law requires Form PE-100 to be filed electronically, and the tax to be paid electronically. You can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form PE-100 and pay any tax due.

To request a waiver of the electronic return filing and payment mandate, complete Form IL-900-EW, Electronic Waiver Request, which is available from the Department by request at **217 782-5906**. If granted and unless renewed, this waiver shall not exceed two years.

### What if I have multiple sites?

If you have one business but operate parking areas or garages at more than one location (site), you must combine the receipts from each particular location on Form PE-100.

If you have more than one business that operates parking areas or garages, you must register each business separately to report and pay the Parking Excise Tax.

### If the amount I collect for parking is a single amount that includes tax, what amount do I use to calculate Illinois Parking Excise Tax?

As stated above, Illinois Parking Excise Tax is calculated on the gross amount of consideration for the use or privilege of parking a motor vehicle in or upon any parking lot or garage in Illinois. This amount does not include any local parking tax imposed on the customer and collected from parking area rentals. If what you collect is a whole number that includes any locally imposed parking tax and Illinois Parking Excise Tax, you must determine the base amount to properly calculate and remit the Illinois Parking Excise Tax and to calculate the appropriate amount of credit allowed on Line 9 of Form PE-100.

For example, a parking operator charges a customer \$200 per week. That amount includes a 22% city tax, a 9% county tax, and the 6% Illinois Parking Excise Tax. To determine the base amount of the purchase price paid for parking, the operator must first determine the combined tax rate for all qualifying parking taxes charged the customer ( $0.22 + 0.09 + 0.06 = 0.37$ ). The calculation used to determine the base amount of the purchase price paid for parking is  $\$200 \div (1.0 + 0.37) = \$145.99$ . The operator must use the base amount of \$145.99 to calculate the taxes that can be deducted from the single rate of \$200 and the amount of Illinois Parking Excise Tax to remit. The city tax would be \$32.12 ( $0.22 \times \$145.98$ ), the county tax would be \$13.14 ( $0.09 \times \$145.99$ ), and the Illinois Parking Excise Tax that the operator must remit is \$8.76 ( $0.06 \times \$145.99$ ).

$$\$200 \div 1.37 \text{ (i.e., } 1.0 + 0.22 + 0.09 + 0.06) = \$145.99$$

The Illinois Parking Excise Tax that the operator must collect would be 6% of \$145.99 or \$8.76.

### Where do I mail my completed return?

If you have been granted a waiver of the electronic return filing mandate, mail your completed return to the following address:

**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19018  
SPRINGFIELD IL 62794-9018**

### What if I need help?

If you need help, call us at **217 782-5906** or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

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## Specific Instructions

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**You must round your figures to whole numbers.**

### Step 1: Figure your taxable receipts

**Line 1** - Enter the amount you received from parking area rentals, including tax collected.

**Line 2** - Enter your deductions. The amount of deductions on Line 2 cannot be more than the total receipts you entered on Line 1.

**Line 2a** - Enter the total Illinois Parking Excise Tax collected from parking area rentals.

**Line 2b** - Enter the total of any locally imposed parking tax collected from parking area rentals.

**Line 2c** - Enter your nontaxable receipts collected from optional, separately stated charges not related to parking, such as separately stated vehicle maintenance fees.

**Line 2d** - Enter receipts collected from a parking area operated by the federal government and its instrumentalities, the state of Illinois, Illinois state universities created by statute, or a unit of Illinois local government (i.e., counties, municipalities, townships, and special districts).

**Line 2e** - Enter receipts for parking paid by the federal government, the state of Illinois, or a foreign mission that possesses an active sales tax exemption ("E") number.

**Line 2f** - Enter your nontaxable receipts collected from residential off-street parking paid by agreement with a landlord or condominium association.

**Line 2g** - Enter your nontaxable receipts collected from a parking area operated by a hospital for its employees.

**Line 2h** - Enter your nontaxable parking receipts from transactions in interstate commerce.

**Line 2i** - Identify other deductions.

**Line 3** - Subtract Line 2 from Line 1.

### Step 2: Figure your tax

**Line 4** - Enter your taxable receipts from parking areas in Illinois collected on an hourly, daily, or weekly basis.

**Line 5** - Multiply Line 4 by 6% (.06).

**Line 6** - Enter your taxable receipts from parking areas in Illinois collected on a monthly or annual basis.

**Line 7** - Multiply Line 6 by 9% (.09).

**Line 8** - Add Line 5 and Line 7.

**Line 9** - Enter your credit for tax previously paid by another parking operator in connection with the same parking transaction or the use of the same parking space. To claim this credit, you must retain an invoice that separately states the tax paid or states "All taxes included."

**Line 10** - Subtract Line 9 from Line 8.

**Line 11** - If this return is electronically filed and the tax is paid by the due date, you are entitled to a discount. If you qualify, multiply Line 10 by 1.75% (.0175). This amount cannot exceed \$1,000.

**Line 12** - Subtract Line 11 from Line 10.

### Step 3: Figure your net tax and amount due

**Line 13** - Complete Line 13 only if you made quarter-monthly (accelerated) payments. Include on this line any prior overpayment credit that you used to make these payments.

**Line 14** - Subtract Line 13 from Line 12.

**Line 15** - If you collected more tax than is due, enter your total excess tax collected.

**Line 16** - Add Line 14 and Line 15.

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## Specific Instructions

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### Step 4: Figure your payment due

**Line 17** - If you have a credit memorandum or prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

**Line 18** - Subtract Line 17 from Line 16. This is your payment due.

### Step 5: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the return.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the amount you owe by the original due date of the return or were required to make quarter-monthly payments and failed to do so, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill. For more information, see Publication 103, Penalty and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

**We will bill you for any penalty and interest amounts owed.**