



General Information

Who must file Form PE-144?

Illinois imposes a tax on the privilege of using a parking space in a parking area or garage to park motor vehicles, recreational vehicles, or other self-propelled vehicles in Illinois. The operators of those parking areas and garages collect and remit the Illinois Parking Excise Tax and are required to indicate either on their receipts or through signage at the parking area that the price includes the tax.

When the Illinois Parking Excise Tax is not collected by the operator of the parking area, Illinois law requires the user of the parking space to pay Illinois Parking Use Tax. You must file this return if you rented a parking space in a parking area or garage subject to the Illinois Parking Excise Tax for the purpose of parking or storing a motor vehicle, recreational vehicle, or other self-propelled vehicle but that tax was not collected by the operator of the parking area.

What receipts are subject to Parking Excise and Use Tax?

Illinois Parking Excise and Use Taxes are 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. Parking Excise Tax is collected by the operator of a parking area. Parking Use Tax is owed in those instances in which an operator does not collect and remit the Parking Excise Tax.

The following receipts are not subject to the Parking Use 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 or 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 federal government or its instrumentalities but 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.);

- 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.

When is my return due?

Form PE-144 is due for any month in which you have incurred an Illinois Parking Use Tax liability. You do not need to file Form PE-144 for any month in which you do not owe this tax. You must submit this return, along with any payment you owe, on or before the 20th day of each calendar month to report any tax due from the preceding calendar month.

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

What if I need help?

If you need help, call us at **217 782-5906** or visit our website at **tax.illinois.gov**.

Where do I mail my completed return?

Mail your completed return to the following address:

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

Specific Instructions

You must round your figures to whole numbers.

Step 1: Figure your tax

Line 1 - Enter your taxable receipts for parking area rentals in Illinois paid on an hourly, daily, or weekly basis.

Illinois Parking Use 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 base amount should not include any locally imposed parking tax. If what you have paid for parking is a whole number that includes any locally imposed parking tax, you must determine the base amount used to calculate that locally imposed parking tax in order to properly calculate the Illinois Parking Use Tax and properly complete Form PE-144. You can do this by dividing the amount that includes tax by one, plus the combined rate of tax shown as a decimal.

For example, a parking operator charges you \$200 per week. That amount includes a 22% city tax and a 9% county tax. To determine the base amount of the purchase price paid for parking, you must first determine the combined tax rate for all parking taxes you were charged ($0.22 + 0.09 = 0.31$). The calculation used to determine the base amount of the purchase price paid for parking is $\$200 \div (1.0 + 0.31) = \152.67 . You must use the base amount of \$152.67 to calculate the amount of Illinois Parking Use Tax to remit. The city tax would be \$33.59 ($0.22 \times \152.67), and the county tax would be \$13.74 ($0.09 \times \152.67).

$$\$200 \div 1.31 \text{ (i.e., } 1.0 + 0.22 + 0.09) = \$152.67$$

The Illinois Parking Use Tax that you must remit would be 6% of \$152.67 or \$9.16.

Specific Instructions

Line 2 - Multiply Line 1 by 6% (.06).

Line 3 - Enter your taxable receipts for parking area rentals in Illinois paid on a monthly or annual basis.

Line 4 - Multiply Line 3 by 9% (.09).

Line 5 - Add Line 2 and Line 4. This is your total tax due. Make your payment to "Illinois Department of Revenue."

Step 2: Sign below

We cannot process this form until it is signed by the taxpayer.

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.

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