

+ COLLECTING AND REPORTING THE ILLINOIS SPORTS FACILITIES

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<p> TO: Hotel Operators in Chicago</p> <p>Since the imposition of the Illinois Sports Facilities Tax in Chicago, many of you have told us that you are unable to determine the amount of tax to collect from occupants of your hotel.</p> <p>How to figure and report the tax</p> <p>For taxes administered by the state, you should be charging a total effective rate of 9.4 percent on each transaction. This amount includes the state tax, the Chicago municipal tax, and the Illinois Sports Facilities Tax. (This does not include the 3 percent City of Chicago Tax, which is not paid on this return.)</p>	<p>Example</p> <p>If you charge \$100 for the rental of a room, you will collect \$112.40, which includes \$3.00 for the City of Chicago tax (deductible in column B2 of your monthly Hotel Operator's Occupation Tax Return (RHM-1) and \$9.40 for the three taxes paid with your RMH-1. To report the amount of tax due for each of the three taxes, multiply the net receipts (\$109.40) by the following factors and carry them to three decimal places:</p> <p>State:        .0564 x \$109.40 = \$6.170        Illinois Sports Facilities Tax:        .0196 x \$109.40 = \$2.144        Chicago Municipal Tax        .0099 x \$109.40 = \$1.083</p>	<p>Enter the state tax in column E and the total of the other two taxes in column F. (Disregard the instructions for column F on the back of the return.)</p> <p>We will be revising the return for October 1988, but, until that time, continue to use the old form and report tax in the manner shown in this bulletin.</p> <p>Questions?</p> <p>If you have questions about the rate of tax to charge or how to report and pay the tax, you may call or write the Miscellaneous Taxes Section. Our address and phone number are listed at the bottom of this page.</p>
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(See example from return below)

A	B			C	D	E	F
TOTAL RECEIPTS	B1	B2	B3	TOTAL DEDUCTIONS	NET RECEIPTS	STATE TAX	MUNICIPAL/ISFT
CHICAGO							
\$ 112.40	-	3.00	-	3.00	109.40	6.17	3.23

FOR INFORMATION CALL: 1 800 732-8866 or 1 217 782-3336  
 WRITE: Illinois Department of Revenue

101 W. Jefferson St., P.O. Box 19044  
Springfield, IL 62794-9044

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