

# CITY OF EVANSTON AMUSEMENT TAX RETURN STATEMENT For Amusements with a 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 calendar month, succeeding 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.

	Janua	ry	April			October
	Febru	· —	May	August		November
	March		June	Septeml	oer	December
Corporation / Pa	artnership	o Name:				
Address of Busir	ness:					
	1.) G	ross Monthly Rece	ipts			
		xempt Receipts				
	3.) Ta	axable Receipts (Su	btract line 1 and li	ne 2)		
	4.) T	AX AMOUNT DUE	(Multiply Line 3 b	y 0.07) <b>:</b>	\$	
	*	If late complete 4	thru 6:			
	5.) La	ate fee percentage	(Multiply line 4 by	10% or .10)		
	6.) N	10nths Delinquent				
	7.) <b>T</b> (	OTAL PENALTY DUE	<b>DUE:</b> (Multiply Lines 5 & 6)		\$	
	8.) TOTAL TAX AND PENALTY DUE: (Add Lines 4 & 7)				\$	
	•	•	-	this tax return is tr cords of the busine		
Signature of Tax Pay	er	<del></del> -	Title	Ph	Phone Number	
Signature of Person	Dranaring D	oturn Dr	int Tay Prenarer's Name	DI	Phone Number	

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ADMISSION FEE or CHARGE: Any fee or charge made or received for admission to any amusement, whether or not represented by a ticket or admission stub or receipt of any kind. 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 seven percent (7%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City with a capacity over one thousand five hundred and one (1,501) audience members.

# 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 inure 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 so as to entitle such person to all or a portion of the proceeds from the operation, conduct or presentation of such amusement, excluding proceeds from nonamusement services and from sales of tangible personal property.

Mail this completed form along with a check for the tax due to:

City of Evanston Attn: Revenue Office 2100 Ridge Ave Evanston, 60201