

# CITY OF PALOS HILLS

10335 S Roberts Road  
Palos Hills, IL 60465  
(708) 598-3400

## SUMMARY OF PLACES FOR EATING TAX ORDINANCE

- Effective Date: January 1, 2010
- Items Included: Sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "places for eating"; "Places for eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Refer to the attached Ordinance for exact definitions.
- Exempt Entities: Entities that are exempt from the sales tax provisions of state statute are exempt from the Place for Eating Tax.
- Tax: The tax is levied on the gross receipts for prepared food sold at retail. The amount of the tax is one-percent (1%) and is placed on the owners of places for eating, who can pass the tax along to consumers.
- Commission: The entity may keep a commission of one-percent (1%) of the amount of the tax, to reimburse for expenses incurred in the administration of the tax.
- Payments Due: By the 20<sup>th</sup> day of the month following the reporting period. The reporting period is the same as the entity's reporting period with the State of Illinois, but no more frequently than on a monthly basis. For example, if the entity files a monthly sales tax return with the State of Illinois the entity must file a return with the City of Palos Hills by the 20<sup>th</sup> day of the following month. If the entity files a quarterly sales tax return with the State of Illinois, the entity must file a return with the City of Palos Hills by the 20<sup>th</sup> day of the month following the end of the quarter. If the entity files an annual sales tax return with the State of Illinois, the entity must file a return with the City of Palos Hills by the 20<sup>th</sup> day of the month following the end of the year.
- Remit Payments to: City of Palos Hills  
Treasurer's Office  
10335 S Roberts Road  
Palos Hills, IL 60465
- Questions on Tax: Please submit your questions in writing to the address above or by fax to (708) 598-2475. Be sure to include a phone number and address where we can respond to your question.

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**BUSINESS REGISTRATION FOR PLACES FOR EATING**

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

Doing Business As: \_\_\_\_\_

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

City/State/Zip : \_\_\_\_\_ Phone # \_\_\_\_\_

Type of Business \_\_\_\_\_  
Conducted on Premises: \_\_\_\_\_

FEIN: \_\_\_\_\_ IL Sales Tax # \_\_\_\_\_

*PLEASE REVIEW THE SUMMARY AND THE PLACES FOR EATING TAX ORDINANCE THAT  
ARE ATTACHED BEFORE ANSWERING THE FOLLOWING QUESTIONS*

Is your business responsible for payment of the Places for Eating Tax? Yes \_\_\_\_\_ No \_\_\_\_\_

If you answered "No", please list the reason(s) why you believe your business is not liable for collection and payment of the Place for Eating Tax, sign the registration and return it to the address above. \_\_\_\_\_  
\_\_\_\_\_

If you answered "Yes", complete the rest of the registration, sign and return the registration to the address above. The City will mail the required Places for Eating Tax Return to the mailing address below:

Mailing Name: \_\_\_\_\_

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

City/State/Zip: \_\_\_\_\_ Phone # \_\_\_\_\_

Date Business Commenced (or is anticipated to commence): \_\_\_\_\_

**Current frequency of filing Illinois State Tax Return:**

Monthly \_\_\_\_\_ Quarterly \_\_\_\_\_ Annually \_\_\_\_\_

Under penalties as provided by law, I declare that to the best of my knowledge and belief, the information on this form is true, correct and complete.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Printed Name and Title*

\_\_\_\_\_  
*Date*

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**PLACES FOR EATING TAX RETURN**

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

Doing Business As: \_\_\_\_\_

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

City/State/Zip : \_\_\_\_\_ Phone # \_\_\_\_\_

Reporting Period: \_\_\_\_\_

FEIN: \_\_\_\_\_ IL Sales Tax # \_\_\_\_\_

Taxes must be paid by the 20<sup>th</sup> day of the month following the reporting period (normally every month, unless you are filing Sales Tax Returns with the State of Illinois on a quarterly or annual basis).

Tax forms available at [www.paloshillsweb.org](http://www.paloshillsweb.org)

1. Gross Sales (Should agree with IL ST-1, Line 3) \$ \_\_\_\_\_
2. Deductions of Sales Not Subject to Tax (T-shirts, etc.) \$ \_\_\_\_\_
3. Taxable Sales (Line 1 minus Line 2) \$ \_\_\_\_\_
4. Amount of Tax (Multiply Line 3 by 1.0% (.01)) \$ \_\_\_\_\_
5. Commission if Paid on Time (Multiply Line 4 by 1.0% (.01)) \$ \_\_\_\_\_
6. Total Payment Due (Line 4 minus Line 5) \$ \_\_\_\_\_

Please make checks payable to the "City of Palos Hills" and mail your return and tax payment to:  
**City of Palos Hills, Treasurer's Office, 10335 South Roberts Road, Palos Hills, IL 60465.**

Under penalties as provided by law, I declare that to the best of my knowledge and belief, the information on this return is true, correct and complete.

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Printed Name & Title Phone Number

For Office Use Only:  
Date Rec'd: \_\_\_\_\_ Check Number: \_\_\_\_\_ Check Amount: \_\_\_\_\_ Commission Withheld? Y / N