



# VILLAGE OF SUMMIT STREAMING TAX RETURN STATEMENT

Statement of Tax Receipts under the Provisions of Village of Summit, Municipal Code Title 5 "Business Regulations" Chapter 3M "Streaming Tax Imposed". 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.

January \_\_\_\_\_ February \_\_\_\_\_ March \_\_\_\_\_ April \_\_\_\_\_  
May \_\_\_\_\_ June \_\_\_\_\_ July \_\_\_\_\_ August \_\_\_\_\_  
September \_\_\_\_\_ October \_\_\_\_\_ November \_\_\_\_\_ December \_\_\_\_\_

Please mark (X) the appropriate month for payment.

Corporation / Partnership Name: \_\_\_\_\_

DBA: \_\_\_\_\_

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

- 1.) Gross Monthly Receipts \_\_\_\_\_
  - 2.) Exempt Receipts \_\_\_\_\_
  - 3.) Deduction Receipts (see reverse side) \_\_\_\_\_
  - 4.) Taxable Receipts (Subtract line 1 and line 2 and Line 3) \_\_\_\_\_
  - 5.) **TAX AMOUNT DUE** (Multiply Line 4 by 0.05): **\$** \_\_\_\_\_
- \* If late complete 5 thru 8:*
- 6.) Late fee percentage (Multiply line 5 by 10% or .10) \_\_\_\_\_
  - 7.) Months Delinquent \_\_\_\_\_
  - 8.) **TOTAL PENALTY DUE:** (Multiply Lines 6 & 7) **\$** \_\_\_\_\_
  - 9.) **TOTAL TAX AND PENALTY DUE:** (Add Lines 5 & 8) **\$** \_\_\_\_\_

Under penalties as provided by law, the undersigned attests that this tax return is true and accurate to the best of his/her knowledge and belief and is taken from the books and records of the business for which this is filed.

\_\_\_\_\_  
Signature of Tax Payer Title Phone Number

\_\_\_\_\_  
Signature of Person Preparing Return Print Tax Preparer's Name Phone Number



## VILLAGE OF SUMMIT STREAMING TAX RETURN STATEMENT

### **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 aforescribed for which there is a fee or charge.

A tax of five percent (5%) on the admission fee or charge is imposed upon every amusement patron for the privilege of admission to any amusement in the City.

### **AMUSEMENT**

Any event, exhibition, performance, presentation, or show for amusement purposes which is exhibited or staged in the City, including, but not limited to, the following:

- (A) Any comedic, theatrical, dramatic, musical, opera, or spectator performance (except athletic contests) or production, or similar live or recorded amusement;
- (B) Any show, motion picture show, antique or flower show, speech or lecture;
- (C) Any exhibition of art or handicrafts or products;
- (D) Any poultry or animal show, animal act, circus, or rodeo;
- (E) Any paid television programming, whether transmitted wire, cable, fiber optics, laser, microwave, radio, satellite or similar means;
- (F) Any video streaming, audio streaming or online games delivered electronically to mobile devices.

### **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.

In the case of amusements that are delivered electronically to mobile devices, as in the case of video streaming, audio streaming and online games, the rules set forth in the Illinois Mobile Telecommunications Sourcing Conformity Act, 35 ILCS 638, as amended, may be utilized for the purpose of determining which customers and charges are subject to the tax imposed by this Chapter.

### **DEDUCTIONS**

Any receipts in which a cable franchise tax under Section 5-3M-3.1: Streaming Tax – Municipal television consumer tax has been paid may be deducted.

### **AMUSEMENT PATRON**

(A) Any person admitted to any amusement in the City for which an admission fee or charge is imposed; Any person who purchases or otherwise acquires a Kcket or pass of any kind from a place other than the location where such Kcket or pass is purchased or acquired for admission to any amusement within the City.

Mail this completed form along with a check for the tax due to: **Village of Summit; Attention: Treasurer; 7321 West 59<sup>th</sup> Street; Summit, IL 60501**