



Amusement Tax Exemption Application

City of Chicago Department of Finance

2 N. La Salle Street, Suite 1310

Chicago, Illinois 60602

Attn: Exemption Unit

Instructions:

- 1. The notification must be filled out completely and filed with the Department of Finance at least 30 calendar days prior to the date of the amusement, or 15 calendar days prior to the date that admission tickets to the amusement are first made available for sale, whichever is earlier.
2. Answer all questions completely. Leave no question blank. If there is insufficient space on this application to respond fully to a question, so note in the area provided and attach additional sheets, as necessary.
3. Sign and date the application once it has been completed.
4. Email the application and all the required documentation to: taxexemptions@cityofchicago.org.

Failure to comply with the application requirements will cause a delay in processing. Note that it shall be assumed that all amusements are subject to the tax until the contrary is established.

Section 1: General Information

Account No. _____ F.E.I.N. _____ I.B.T.N. _____

- A. Name of organization sponsoring or conducting the amusement: _____
B. Business Address, City and Zip: _____
C. Mailing Address, City, Zip: _____
D. Are there any other organizations participating as sponsors or conductors in the amusement? [] Yes [] No

If yes, state the name and address of each additional sponsor or conductor participating in the amusement in the spaces below.

Name: _____ Address: _____
Name: _____ Address: _____

- E. Location of the amusement: _____
F. Description of the amusement: _____
G. Date(s) of the amusement: _____
H. Is the amusement open to the general public? [] Yes [] No
I. Date that the admission tickets to the amusement are first made available for sale _____
J. Anticipated revenue or proceeds* (admission fees or other charges received) _____
K. Anticipated net earnings* (proceeds after all costs for providing the amusement are paid) _____
If there are net earnings, will they inure exclusively to the benefit of the sponsoring organization(s) and not to any private shareholder or person? [] Yes [] No

Within 30 days after the completion of your event, you are hereby required to provide the Department with reports and settlement statements to substantiate the revenues received and the costs associated with this event. If documents are not provided or the anticipated amounts are falsified, the event will be subject to the Amusement Tax and all penalties and interest will be assessed for late payment and filing. Per Section 3-4-170 of the Chicago Municipal Code, all taxpayers shall keep accurate books and records of its business or activity, including original source documents and books of entry denoting the transactions that gave rise, or may have given rise to any tax liability, exemption, or deduction.

- L. Number of amusements that have been sponsored in this calendar year by organizations listed under A & D above _____
M. Were exemption notifications filed with the City for these amusements? [] Yes [] No
If yes, please list the amusements for which a notification was filed and the dates that the amusements took place. If no, please explain why. Attach an additional sheet, if necessary. _____

Section 2: Reasons for Exemption

In the space provided, please state all reasons why the amusement referenced above is exempt under the Chicago Amusement Tax Ordinance. Attach an additional sheet, if necessary.

Section 3: Type of Exemption

Please check the **one** that best supports your claim for exemption.

- A. Exemption is being claimed pursuant to Section 4-156-020 B(5)(a) through (d) of the Chicago Amusement Ordinance
B. Exemption is being claimed pursuant to Section 4-156-020B(5)(e) of the Chicago Amusement Tax Ordinance (armed services exemption).
C. Exemption is being claimed pursuant to Section 4-156-020 B(5)(f) of the Chicago Amusement Tax Ordinance (exemption for Police and Fire Departments of any political subdivision of Illinois).

If you are claiming an exemption pursuant to this section, please answer the following:

Were all sponsors or conductors of the amusement organized in the State of Illinois? Yes No

If you are claiming an exemption pursuant to this section, please answer the following:

Were all sponsors or conductors created and maintained for the purpose of benefiting their members, dependents, or heirs?

Yes No

- D. Exemption is being claimed pursuant to Section 4-156-020B(5)(g) of the Chicago Amusement Tax Ordinance (exemption for maintaining symphony orchestras, opera performances, artistic and musical presentations).

If you are claiming an exemption pursuant to this section, please answer the following:

- (1) Is the sponsor or conductor of the amusement organized solely for the purpose of maintaining symphony orchestras, opera performances and artistic presentations, including but not limited to, musical presentations? Yes No
(2) Does the sponsor or conductor receive substantial support from voluntary contributions? Yes No
(3) Is the sponsor or conductor a not-for-profit institution where no parts of the net earnings inure to the benefit of any private shareholder or person? Yes No
(4) Is the sponsor or conductor the bearer of all risk of financial loss from this amusement? Yes No
(5) Is the amusement limited to an engagement of not more than eight calendar days over the course of a calendar year? Yes No

If you answered No to question 4 or 5, please answer the following:

- (6) Is the sponsor or conductor substantially and materially involved in the production and performance of the amusement?

Yes No

Section 4: Supporting Documents Required

- A. Copies of the tax exempt letters from the Internal Revenue Service and the State of Illinois for all exempted sponsors or conductors of the amusement.
B. Copies of fully executed contracts between the sponsor or conductor of the amusement and any other entity, i.e., venue or theater contracts, performer contracts (dancers, singers, musicians, etc.), and any other relevant contracts. Please enclose all fully-executed riders, attachments, addendums, or schedules to all contracts.
C. Copy of an advertisement, flyer, or program regarding the amusement.
D. Copies of sponsorship agreements or letters for organizations listed as sponsors (if applicable).
E. Copies of license agreements or terms with the composer(s) for any piece of music or composition, which will be performed, that has been copyrighted (if applicable).

If exemption is being claimed pursuant to Section 4-156-020B(5)(g), the following additional documents are required:

- F. Copy of the sponsoring organizations bylaws / mission statement.
G. Copy of the most recent audited financial statements of the sponsor / conductor of the amusement.

I hereby certify, under penalties of perjury, that this is a true and correct reporting of all the facts arising in connection with this exemption application.

Organization: _____

Signature: _____ Name (Please Print): _____

Title: _____ Date: _____ Phone No.: _____ Email: _____