

VILLAGE OF HANOVER PARK
INSTRUCTIONS FOR PREPARATION OF
FOOD AND BEVERAGE TAX RETURN

Review preprinted information concerning business name, mailing address, business location, and tax period. Make corrections to erroneous data directly on reporting form.

Yellow copy is to be used as work copy and should be retained for your records. Original (white) copy is to be completed and returned to the VILLAGE OF HANOVER PARK with your remittance by the due date indicated in the upper right hand corner of the reporting form.

Attach a copy of the Illinois Department of Revenue Form ST-1/ ST-2 for reporting Retailer's Occupation Taxes to the completed Village of Hanover Park Food and Beverage Tax Return.

Food and Beverage Tax collections are to be paid to the Village of Hanover Park **ON OR BEFORE** the last day of the month following the collection period. **“The first time a person fails to file a return or pay the tax within a six-month period as herein required, a late payment penalty of the greater of five (5) percent of the amount of the tax due or fifty dollars (\$50.00) shall also be paid with the tax due. The second or additional time a person fails to file a return or pay the tax within a six-month period as herein required, a late payment penalty of the greater of ten (10) percent of the amount of the tax due or one hundred dollars (\$100.00) shall also be paid with the tax due. In addition to the late payment penalty, any amount of tax that is not paid shall bear interest at the rate of two (2) percent per month or fraction thereof from one (1) month after the due date.**

Ordinance no. O-00-02.

Enter the Local Retailer's Occupation Tax base amount from Line 3 of the Illinois Department of Revenue Form ST-1/ ST-2 in the space provided.

- Line 1. Enter total receipts from sales of food and beverage (other than package-goods sales of beer, wine, and liquor) subject to the Hanover Park Food and Beverage Tax. DO NOT include state and local sales tax, transportation tax, county liquor tax, or the Hanover Park Food and Beverage tax collections.
- Line 2. Enter total receipts from sales of packaged-goods sales of beer, wine and liquor. DO NOT include state and local sales tax, transportation tax, county liquor tax, or Hanover Park Food and Beverage tax collections.
- Line 3. Add the amount on lines 1 and 2. This is the Hanover Park Food and Beverage Tax Base.
- Line 4. Multiply the amount on line 3 by 3% (0.03).
- Line 5. If payment is made after due date multiply amount due by 5%(0.05) or \$50.00 for the first occurrence or 10% (0.10) or \$100.00 for subsequent occurrences.
- Line 6. Add lines 4 and 5. Make check payable to the Village of Hanover Park for this amount.

Mail to: Village of Hanover Park
2121 West Lake Street
Hanover Park, Illinois 60103