



VILLAGE OF GLENCOE

PLACES FOR EATING TAX

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www.villageofglencoe.org

Places for Eating Tax | Remittance Instructions

Places for Eating Taxes are remitted on a monthly basis. Payment of taxes must be completed to the Village of Glencoe no later than the 20th day of each month following the month in which the tax was collected (*July's tax return will be due on or before the 20th of August*). Along with the tax payment, business owners must submit a completed Places for Eating Tax Monthly Remittance Form and a copy of the State of Illinois forms ST-1 and ST-2, if applicable. ***Please note that postdated checks will not be accepted.***

If any tax imposed by this article is not paid when due, the Village of Glencoe Municipal Code Section 35A-58 provides for a late payment penalty equal to one percent (1%) of the unpaid tax to be added for each month, or any portion thereof that a payment is late. Any taxpayer found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this Article, shall be subject to penalties provided in Section 35A-63 of the Municipal Code. Any person subjected to the penalties provided in Section 35A-58, will not be discharged or released from the payment of any tax due to the Village.

Follow these steps to complete the Prepared Places for Eating Tax Monthly Remittance Form:

- Line 1. Enter total State of Illinois taxable receipts. This is Line 3 of the Illinois Department of Revenue ST-1 Form.
- Line 2. Multiply the amount on Line 1 by 1% (0.01).
- Line 3. If payment is made after due date multiply amount due on Line 2 by 2% (0.01) per month for each month that the tax is late.
- Line 4. Add Lines 2 and 3. Make check payable to the Village of Glencoe for this amount.

Mail completed form and payment to:

Village of Glencoe
Attn: Finance Department
Places for Eating Tax Returns
675 Village Court
Glencoe, Illinois 60022

The Monthly Remittance Form can be downloaded at www.villageofglencoe.org/Business/Placesforeatingtax