

## PREPARED FOOD AND BEVERAGE TAX NOTICE AND INSTRUCTIONS

To sellers of Prepared Food and Alcoholic Liquor at Retail<sup>1</sup>:

On October 15, 2007, the Village of Buffalo Grove passed Ordinance 2007-62 enacting a one percent (1%) Prepared Food and Beverage Tax on all prepared foods and alcoholic liquor purchased at retail. The ordinance can be viewed in its entirety at [www.vbg.org](http://www.vbg.org). All affected retailers must begin collecting this tax beginning January 1, 2008.

All retailers are required to submit a completed Prepared Food & Beverage Tax Registration Form before conducting business. The seller must notify the Village of Buffalo Grove of the last sale date. The new owner is required to re-register the location. Business owners must register each retail location separately.

The Prepared Food and Beverage Tax is due monthly. Payment of the tax must be made to the Village of Buffalo Grove no later than the 20<sup>th</sup> of each month (or next business day thereafter if the 20<sup>th</sup> falls on a weekend or state-recognized holiday) following the month in which the tax was collected. Accompanying the tax payment, business owners must submit a completed Prepared Food and Beverage Tax Return Form and a copy of the State of Illinois forms ST-1 and ST-2 if applicable.

Businesses may retain 2% of the total tax due to cover administrative expenses as long as the payment is received or postmarked by the 20<sup>th</sup> (or the first business day following the weekend or holiday). Filing after the due date will result in a late payment penalty equal to 5% of the unpaid tax.

Returns and tax remittances are to be mailed to the following address:

Finance Department  
Attn: F&BT  
Village of Buffalo Grove  
50 Raupp Boulevard  
Buffalo Grove, IL 60089

If you have any questions regarding the Village of Buffalo Grove Prepared Food and Beverage Tax, please feel free to contact the Finance Department (847) 459-2500.

Sincerely,

Scott D. Anderson  
Director of Finance & General Services

<sup>1</sup> *Prepared food* means and includes and solid, liquid (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed and which was been prepared for immediate consumption.

*Prepared food* may be purchased for consumption within or upon the premises where it is sold or it may be purchased for consumption off the premises where it is sold

*Prepared food* does not mean or include any food which is sold in a closed or sealed bottle, can, carton or container of the manufacturer or wholesaler or which has not been prepared for immediate consumption.

*Alcoholic Liquor* means any alcohol, spirits, wine or beer as regulated in Chapter 5.20 of the Municipal Code, which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.





# Village of Buffalo Grove PREPARED FOOD & BEVERAGE TAX RETURN FORM

For Tax Period Ending: \_\_\_\_\_

Due Date: On or before the 20<sup>th</sup> of subsequent month

Payee Name (Corporate/Company)  
And Address (Mailing Address):

Business Name (DBA)  
And Address (Business Location):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Phone: \_\_\_\_\_

Local Retailers' Illinois Business Tax (IBT) number for Buffalo Grove Business location (from Form ST-1) \_\_\_\_\_

### COMPUTATION OF TAX LIABILITY

- |  |                                      |           |
|--|--------------------------------------|-----------|
| 1. Total Sales Subject to Tax  |                                      | _____     |
| 2. Food and Beverage Tax   | (Line 1 x 1%)                        | _____     |
| 3. Less 2% Filing Fee  | (Line 2 x 2%)                        | (-) _____ |
| <small>(2% in only applicable if payment is received on or before the 20<sup>th</sup> of the subsequent month)</small> |                                      |           |
| 4. Plus Penalty if Past Due  | (Line 2 x 5%)                        | (+) _____ |
| 5. <b>Amount Due</b>   | (Line 2 Less Line 3 Plus Line 4) (=) | _____     |

*Under penalties of perjury and other penalties provided by law I declare that I have examined this return and to the best of my knowledge and belief it is true correct and complete. I further declare that the information set forth is taken from the books and records of the business for which this return is filed.*

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Preparer Phone Number: \_\_\_\_\_

**Please mail this completed return, a check in the amount shown on line 5, and a copy of the Illinois Department of Revenue Form ST-1 and ST-2, if applicable to:**

Village of Buffalo Grove  
50 Raupp Boulevard  
Buffalo Grove, Illinois 60089  
Attn: F&BT  
Phone 847.459.2500  
Fax 847.459.0332



# Village of Buffalo Grove

## PREPARED FOOD & BEVERAGE REGISTRATION FORM

1. Name of Business (DBA) \_\_\_\_\_ Telephone \_\_\_\_\_

Business Location Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Date Open For Business \_\_\_\_\_

2. Company/Corporate Name if Different from DBA \_\_\_\_\_ Telephone \_\_\_\_\_

Mailing Address (Company/Corporate) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

3. Name of Owner or Manager \_\_\_\_\_ Telephone \_\_\_\_\_

4. Nature of Business: (Restaurant, Deli, Tavern, etc.) \_\_\_\_\_

5. Estimated Annual Sales Subject to Prepared Food & Beverage Tax: \_\_\_\_\_

6. Illinois Retailer Occupation Tax Number (IBT): \_\_\_\_\_

7. Federal Taxpayer ID Number or Social Security Number: \_\_\_\_\_

8. Name of Prepared Food & Beverage Tax Return Preparer: \_\_\_\_\_

Telephone: \_\_\_\_\_

9. Frequency of Filing Illinois Department of Revenue Form ST-1

Monthly  Semi-annually

Quarterly  Annually

*I declare that I have examined this registration form, and to the best of my knowledge, the information entered on this form is true, correct, and complete.*

Signature of Applicant \_\_\_\_\_

Telephone \_\_\_\_\_

**Please mail this completed form to:**

Village of Buffalo Grove  
50 Raupp Boulevard  
Buffalo Grove, Illinois 60089  
Attn: F&BT  
Phone 847.459.2500  
Fax 847.459.0332