



Chicago Department of Finance

New Chicago Liquid Nicotine Product Tax

The Chicago City Council implemented a new Liquid Nicotine Product Tax to be effective January 1, 2016. The tax is to be collected by wholesale liquid nicotine product dealers from liquid nicotine product retailers, who, in turn, will collect it from their retail purchasers of liquid nicotine products.

As this new tax has not been collected by wholesale dealers from retailers on the inventory of liquid nicotine products in retailer possession, retailers are required to complete the enclosed tax return and Chicago site schedule summary. This inventory should be performed at the end of business on December 31, 2015.

The enclosed tax return, Chicago site summary, the POS invoice, and the tax due must be remitted to the Chicago Department of Finance on or before Monday, January 25, 2016. Failure to do so could result in further enforcement action, including a HOLD being placed on your City of Chicago business account.

If you have any questions regarding this new tax, completion of the tax forms, or otherwise need assistance, please contact Customer Service at (312) 747-4747.

Section 3- Payment and Remittance Instructions

Checks or money orders for the total amount due are to be made payable to the **City of Chicago**. **Returns and payments are due by Monday, January 25, 2016**. Failure to provide all information on the floor tax return or meet the filing deadline will result in commission losses and the assessment of all applicable penalties and interest allowed under law.

Mail To: City of Chicago – Department of Finance
City Hall, Room 107
121 North LaSalle Street
Chicago, IL 60602

Section 4- Certification

Under penalty of perjury, I certify that I have examined this tax return, and to the best of my knowledge and belief, it is true, correct, and complete.

Name of individual completing tax return

Title of individual completing tax return

Telephone number

Email address

Signature

Date



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7514 - Liquid Nicotine Product Tax – Retail Floor Tax Return

Chicago Site Summary Attesting to Inventory of Liquid Nicotine Product on Hand at Close of Business on December 31, 2015

Business Name		
Department of Finance Tax Account Number	Site Number	
Site Street Address		
City	State	Zip Code

The information below details the number of Liquid Nicotine Products on hand as of December 31, 2015 and the amount of tax due as a result of the new City of Chicago Liquid Nicotine Product Tax. Reproduce and use additional sheets as necessary for Chicago sites not pre-printed upon distribution.

	Total product units	Tax Rate	Tax Due								
1. Liquid Nicotine Product Units...		X \$.80									
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">Total volume in milliliters</th> <th style="width: 10%; text-align: center;">Tax Rate</th> <th style="width: 5%; text-align: center;">Tax Due</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">2. Consumable liquid, gel, or other solution contained in the liquid nicotine products in Step 1...</td> <td style="border: 1px solid black; width: 15%;"></td> <td style="border: 1px solid black; text-align: center; width: 10%;">X \$.55</td> <td style="border: 1px solid black; width: 5%;"></td> </tr> </tbody> </table>					Total volume in milliliters	Tax Rate	Tax Due	2. Consumable liquid, gel, or other solution contained in the liquid nicotine products in Step 1...		X \$.55	
	Total volume in milliliters	Tax Rate	Tax Due								
2. Consumable liquid, gel, or other solution contained in the liquid nicotine products in Step 1...		X \$.55									
3. Total Liquid Nicotine Product Floor Tax Due.....											



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POS INVOICE

Customer _____

Business Name: _____

Account Number: _____

Date _____

	Description	PRICE
	Department of Finance (027)	
	027-LIQUID NICOTINE PRODUCT TAX	
	Floor Tax Return Line 7 Total Tax Due	
	Note for Cashier: Please capture Business Name and Account Number.	
	TOTAL	\$ -

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