



## Village of Arlington Heights

33 South Arlington Heights Road  
Arlington Heights, Illinois 60005  
847-368-5000  
www.vah.com

### Streaming Amusement Tax Return Statement

This return is filed under the provisions of Article XXI of Chapter 7 of the Municipal Code of the Village of Arlington Heights. The return must be filed on or before the 20th day of the month following the reporting period.

Reporting Month and Year: \_\_\_\_\_

#### Business Information

Corporation Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Address of Business (Street): \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

#### Tax Calculation

1. Gross Monthly Receipts \$ \_\_\_\_\_

2. Exempt Receipts (See reverse side) \$ \_\_\_\_\_

3. Deduction Receipts (See reverse side) \$ \_\_\_\_\_

4. Taxable Receipts (Subtract Line 1 - 2 - 3) \$ \_\_\_\_\_

5. Streaming Tax Amount Due (Line 4 × 5%) \$ \_\_\_\_\_

a. Interest & Penalties §7-2101C \$ \_\_\_\_\_

**6. Total Tax & Penalty Due (Line 5 + a) \$ \_\_\_\_\_**

Under penalties as provided by law, the undersigned attests that this return is true and accurate to the best of their knowledge, and is taken from the books and records of the business for which it is filed. Under Sections §7-2103.c and 7-807 of the Village Code, the Village Finance Director or their designee is authorized to inspect and audit a taxpayer's records as necessary.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer Email Address and Phone Number



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### **Streaming Fee or Charge**

Any fee or charge received for the privilege to use, access, subscribe, or otherwise obtain the right to access streaming amusement, whether or not represented by a receipt, exclusive of state or federal taxes.

### **Streaming Tax**

A tax of five percent (5%) is imposed on all streaming services billed to a customer with a billing address in the Village of Arlington Heights.

### **Streaming Amusement**

Includes video streaming, audio streaming, or online games accessed remotely on a rental or subscription basis. Does not include cable service or video service provided commercially.

### **Exemptions**

- Governmental entities
- School districts
- Nonprofit organizations exempt under IRS §501(c)
- Any exemption provided by state or federal law

### **Deductions**

In accordance with the Village Municipal Code §7-2101C streaming amusement does not include transactions where the person pays for rights of permanent use, cable service or video service provided on a commercial basis.

### **Interest and Penalties**

Failure to remit payment within ten (10) days accrues interest and penalty as provided in Village Municipal Code §7-810. Interest is to be assessed at one percent per month. Interest accrues at the rate of **1% per month** on the unpaid tax. In addition, a **late filing penalty of 5%** of the tax required to be reported and a **late payment penalty of 5%** of the tax due will be imposed.

For additional questions please reach out to the Finance Department at (847)-368-5500.

Mail the completed form and payment (check) to:

Village of Arlington Heights  
Attn: Finance Department  
33 S. Arlington Heights Rd  
Arlington Heights, IL 60005