



**RE: Prepared Foods Tax**

Dear Valued Business Owner,

The Village of Pingree Grove is committed to financial responsibility, and in the Village's efforts to maintain a responsible approach to public finance, the Village Board voted in June 2019 to approve a Prepared Foods Tax upon owners of a place for eating, which is now codified in the Village Code as Title 3, Chapter 9. Further, the Village Board voted in September 2019 to approve an ordinance amending Village Code Section 4-5-13, which, among other regulations, directs that food trucks operating within the Village are to comply with the Prepared Foods Tax requirements. Copies of the ordinances (2019-O-21 and 2019-O-32) and full Municipal Code are available on the Village's website.

Under the terms of the Code, the tax applies at a rate of two percent (2%) of all gross receipts for food which is prepared or intended for consumption or delivery in the Village of Pingree Grove, whether such food is prepared inside or outside of the Village. It applies to direct sales that are initiated in the Village and completed by businesses located within the Village, as well as to sales of foods that are prepared outside the Village and delivered to the Village for consumption. It applies to foods sold for consumption on or off premises, whether served as take-away meals, in a traditional 'sit-down' restaurant format, as catered foods, and also includes sales by a food truck. Foods include both food and beverages, and beverages include both alcoholic and non-alcoholic beverages. The tax does not apply to sales from automated vending machines, and also does not apply to sales of food to units of local government, school districts, or the charter school located within the Village. The tax applies only to the food and beverages themselves and does not apply to gratuities.

The tax is to be paid directly to the Village, using the remittance form attached, and available on the village website – [www.pingreegrove.org](http://www.pingreegrove.org), and is payable at the same time as your Illinois Department of Revenue payments for sales tax. If you currently pay sales tax monthly or quarterly, that same payment schedule will apply to your payments of the Prepared Foods Tax to the Village. The payments are due to the Village on the same date as your sales tax payment is due to the State (i.e. the 20<sup>th</sup> day of each month). Payments that are not timely made are subject to potential late charges or penalties.

You are required to complete the Prepared Foods Tax registration form attached, and available on the village website. New food trucks will be required to submit a Prepared Foods Tax registration with the respective food truck license application. Complete Prepared Food Tax registration forms along with payment may be submitted to:

Village of Pingree Grove  
Attn: Finance Department  
555 Reinking Road  
Pingree Grove, IL 60140

For questions or additional information on Prepared Foods Tax related matters, please do not hesitate to contact me at 847-464-5533 x1504, or [awalczak@pingreegrove.org](mailto:awalczak@pingreegrove.org).

Respectfully,

Albert Walczak  
Finance Director

**VILLAGE OF PINGREE GROVE  
APPLICATION FOR REGISTRATION  
PREPARED FOODS TAX**

This form is to be used by businesses (registrants) with the Village of Pingree Grove for payment of Prepared Foods Tax as required by Title 3, Chapter 9 of the Village Code of the Village of Pingree Grove.

When completed, mail this form to:

Village of Pingree Grove  
Attn: Finance Department  
555 Reinking Road  
Pingree Grove, IL 60140

*For taxpayer assistance, call:*  
847-464-5533x1504  
awalczak@pingreegrove.org

1) Applicant Name ("D/B/A"): \_\_\_\_\_

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

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

2) Applicant's Corporation Name: \_\_\_\_\_

Registered Agent Name: \_\_\_\_\_

Billing Address (If Different From #1): \_\_\_\_\_

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

Telephone: (     ) \_\_\_\_\_ Email: \_\_\_\_\_

3) Illinois Retail Occupation Tax Number [ IBT# ] \_\_\_\_\_

Federal Employer IDS ( FEIN ) \_\_\_\_\_

Kind of Business [KOB]: \_\_\_\_\_

4) What is your filing status with the State of Illinois (e.g., monthly, quarterly, etc.) \_\_\_\_\_

5) Date business commenced sales within **Village** (mo/ day /yr): \_\_\_\_\_

6) Registrant's type of business organization:

(    ) Sole Proprietorship

(    ) Partnership

(    ) Other

(    ) Corporation

7) Registrant's owner(s), corporate officers, or general partners:

Title	Name	Residence Address	Date of Birth

8) Name of Manager , if owner is not on premises. \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_

9) Person who will be responsible for submitting Prepared Foods Tax returns to the Village of Pingree Grove.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_ Telephone: (\_\_\_\_\_) \_\_\_\_\_

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

Email address \_\_\_\_\_

Note: The Village's filing status for the Prepared Foods Tax will be the same as that for the State of Illinois. Therefore, it is **mandatory** that you inform the Village when your State of Illinois filing status changes.

10) Under penalty as provided by law, which includes a fine, imprisonment, or both. I declare that I have examined this registration form, and to the best of my knowledge and belief, the information entered on this form is true, correct, and complete.

Date \_\_\_\_\_

\_\_\_\_\_  
Registrant or Authorized Agent

\_\_\_\_\_  
Printed Name



<b>Village of Pingree Grove</b> <b>Prepared Foods Tax Return</b>	<b>FILING PERIOD</b>	
	<b>FROM</b>	<b>TO</b>

<b>IBT#</b>	_____	<b>Taxpayer's Telephone:</b>	_____
<b>Name</b>	_____	<b>Preparer's Telephone:</b>	_____
<b>Address</b>	_____ _____		

**STEP ONE: Calculate Your Tax on Customer Purchases of:**

- |    |  |       |
|----|--|-------|
| 1) | Food & Beverage, Exclusive of Tax                  | _____ |
| 2) | Tax Due on Receipts (Multiply Line 1 by 2 Percent) | _____ |

**STEP TWO: : Calculate Your Penalty, Interest & Other Adjustments**  
**If You Are Filing After the Due Date, Complete Lines 5 and 6**

- |    |  |       |
|----|--|-------|
| 3) | Add Interest (Multiply Line 2 by 2% per month) | _____ |
| 4) | Excess Tax Collected (Add Lines 2, 3, & 4)     | _____ |
| 5) | <b>TOTAL PAYMENT DUE:</b>                      | _____ |

Make Check Payable to "Village of Pingree Grove" &  
Send To:  
Village of Pingree Grove / Finance Department  
555 Reinking Road  
Pingree Grove, IL 60140

A copy of your Illinois Form ST-1 "Sales & Use Tax Return"  
for this same reporting period **MUST** be attached to this  
return.

Under penalty as provided for by law, I declare that I have examined this return and to the best of my knowledge and  
belief it is true and correct. I have attached hereto a copy of Illinois Form ST-1 "Sales & Use Tax Return" for this same period.

Preparer	Date	Taxpayer	Date
_____	_____	_____	_____
Preparer Printed Name		Taxpayer Printed Name	
_____		_____	

**OFFICE USE ONLY**

Date Received:	_____	Final Return, Discontinued Date:	_____
Postmark Date:	_____	Final Return, Business Sold Date:	_____
Cash/Check #	_____	First & Final Return:	_____
Finance Div.	_____		