



The Village of
Bedford Park

Eating Establishment (Food & Beverage) Tax Information Packet

Included:

Instructions for completing the registration form and tax return form
Eating Establishment (Food & Beverage) Tax Registration Form
Eating Establishment (Food & Beverage) Tax Return Form
Copy of the Eating Establishment (Food & Beverage) Tax Ordinance



The Village of
Bedford Park

**INSTRUCTIONS FOR PREPARING THE EATING
ESTABLISHMENT (FOOD & BEVERAGE) TAX
REGISTRATION FORM**

SECTION 1:

Provide the name, address, telephone number and email address of the retail facility or retail liquor facility located within the Village of Bedford Park village limits.

SECTION 2:

Provide the name and/or title of the individual who will be working at the Village of Bedford Park facility who is to be considered the company's local agent with regard to the collection of the Village's Eating Establishment (Food & Beverage) Tax.

SECTION 3:

Provide the name, address and telephone number of the corporate office if different than the Village of Bedford Park location.

SECTION 4:

Describe the type of retail business you are going to operate within the Village of Bedford Park. Provide your Federal Employee Identification Number (FEIN), provide your Illinois Retailer Occupation Tax Number (ITB) (the ITB is obtained from the State of Illinois. It is an 8-digit alphanumeric value with the following format XXXX-XXX).

SECTION 5:

The registration form must be signed by the owner or officer of the business. The signed registration form must be returned prior to the submittal of your first Eating Establishment (Food & Beverage) Tax Return.

**INSTRUCTIONS FOR COMPLETING THE
EATING ESTABLISHMENT (FOOD &
BEVERAGE) TAX RETURN**

Provide the business information at the top of the form.

Complete the tax computation section to determine the amount of tax to remit to the Village.

Send in your return via mail or drop off at Village Hall. The return and payment must be received by the Village or postmarked on or before the 20th day of the calendar month following the tax collection period.

A copy of your State Sales Tax form (ST-1) must be included with your return.

The Tax Return must be signed by a representative of the business.



VILLAGE OF BEDFORD PARK
EATING ESTABLISHMENT (FOOD & BEVERAGE) TAX
REGISTRATION FORM

SECTION 1:

Business name: _____
Address: _____
Telephone: _____
Email: _____

SECTION 2:

Local Agent Name and Title: _____

SECTION 3:

Corporate Name: _____
Mailing Address: _____
City, State, Zip: _____
Telephone/email: _____

SECTION 4:

Type of Business: _____
FEIN# _____ Illinois taxpayer # (ITB): _____

SECTION 5:

I hereby 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 Owner or Officer Title Date

Printed Name of Owner/Officer

Please return this completed form to:
Village of Bedford Park
Attn: Village Treasurer
6701 S Archer
Bedford Park, IL 60501



Eating Establishment (Food & Beverage) Tax

Frequently Asked Questions

What is the tax?

The Village of Bedford Park Eating Establishment (Food & Beverage) Tax is a 1% tax on the purchase price of food, alcoholic liquor, and non-alcoholic beverages for immediate consumption.

When will this tax take effect?

August 1, 2021. (Taxes from August sales are due by September 20th)

Where are these items sold?

All premises located within the corporate limits of the Village of Bedford Park where food and/or beverages are sold at retail and are intended to be, or are permitted to be, consumed on the premises. "Places for eating" include, but are not limited to:

- Restaurant or eating place, drive-in restaurant, fast food outlet
- Cocktail lounges, bars, taverns
- Cafeteria, cafe, lunch counter, delicatessen, sandwich shop, coffee shop, buffet
- Hotel or motel room service
- Prepared food service area within a grocery or convenience store
- Banquet facilities, catering facilities & services
- Bakeries and confectioners
- Food courts or kiosks in an indoor shopping mall which provide food/beverages that are ready to eat
- Mobile food or beverage vehicle

On what sales must I collect and pay the Eating Establishment (Food & Beverage) Tax?

You must collect and pay the Eating Establishment (Food & Beverage) Tax if you make retail sales of prepared food and non-alcoholic drinks that have been prepared for immediate consumption, whether on or off the premises. The tax will also be collected on alcoholic beverages that have been prepared for immediate consumption at places for eating but not packaged liquor for consumption off premises.

Examples of taxable sales include but are not limited to:

- All products served in restaurants, carry out orders, delivery orders.
- All restaurant style products sold by a grocery store or other places of eating, such as prepared chicken, ice cream cones or hot soup.
- All restaurant style products at convenience stores, such as food items selected under a heat lamp.
- A can or bottle of beer, a mixed drink, or a dispensed soft drink served to a diner at a place for eating as defined in the Village ordinance.
- Brewed coffee, fountain drinks or other beverages prepared for immediate consumption on or off premises in a grocery store or convenience store.

What transactions are exempt from the Eating Establishment (Food & Beverage) Tax?

Products that are prepared off-site in packages ready for retail sale and not for immediate consumption. Examples of products that are exempt from the Eating Establishment (Food & Beverage) Tax include, but are not limited to:

- Pre-packed pizzas or other frozen food products sold in a grocery store or convenience store.
- A can of soda, six-pack of beer, and wine from a cooler or convenience store.
- General grocery items such as bread, milk, and eggs that are in their original packaging and not prepared for immediate consumption.
- Items sold in vending machines.

Is gratuity to be included in the cost of the meal?

No. The tax is paid on purchase price. Purchase price does not include amounts paid as gratuities for the employees.

How will this tax be applied to a food or beverage purchase?

Example: \$150 dinner & drinks, customer presents a 20% off coupon

Gross	\$150.00
Less: Discounts	<u>- 30.00</u>
Equals: Purchase Price	\$120.00
Add: Sales Tax (10%)	+ 12.00
Add: Food & Beverage Tax (1%)	<u>+ 1.20</u>
Equals: Total Sale	\$133.20
Add: Gratuity (<i>for illustrative purposes</i>)	<u>+ 20.00</u>
Equals: Total Customer Payment	\$153.20

How do I show this tax on my retail receipts?

You may either separately state this tax or state this tax in combination with other taxes on the receipts you give your customers.

What form must I use to report the Eating Establishment (Food & Beverage) Tax?

The Village tax packet includes a copy of the tax return form. The Eating Establishment (Food & Beverage) Tax Return form is also available on Village of Bedford Park's website.

Where do I file my return?

You should mail or deliver your sworn Eating Establishment (Food & Beverage) Tax Return and payment to:

Village of Bedford Park
Attn: Village Treasurer
6701 S Archer
Bedford Park, IL 60501

When is my monthly Eating Establishment (Food & Beverage) Tax Return and tax payment due?

The returns and tax payments shall be due and owing on the 20th day of the month following the collection period (i.e. taxes from August sales are due by September 20th). The sworn Eating Establishment (Food & Beverage) tax returns must also be accompanied with a copy of the Form ST-1 filed with the Illinois Department of Revenue covering the same reporting period.

How will payment be submitted?

Food & Beverage Tax payments will be submitted to the Village by check or money order on a monthly basis along with the Eating Establishment (Food & Beverage) Tax form, plus additional ST1 documents (State tax filing form).

How do I file if I have more than one site?

If you make retail sales from more than one site you must file a separate Eating Establishment (Food & Beverage) Tax Return for each site.

Must I file the Eating Establishment (Food & Beverage) Tax Return even if I have no sales to report?

Yes. You must file a signed return form for each monthly reporting period regardless of whether or not there are receipts to report. You may file a “zero” return.

What if I do not file and pay by the due date?

If, for any reason, any tax is not paid when due, a penalty at the rate of one percent (1%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected. Please refer to the Eating Establishment Tax Ordinance for more information on enforcement of payment.

Do caterers have to pay the Eating Establishment (Food & Beverage) Tax?

Yes. Catering for all events held within the Village limits is subject to the Eating Establishment (Food & Beverage) Tax, regardless of where the caterer’s place of business is located. Events catered by Village of Bedford Park caterers OUTSIDE the Village limits are not subject to the tax. Events inside the Village limits are subject to the tax, even if the caterer’s location is outside of Village of Bedford Park. The tax does not apply to goods associated with the event, such as linens, china, etc. if those items are distinctly priced separately in the event contract.

When a caterer has a dinner at a not-for-profit facility, is the Eating Establishment (Food & Beverage) Tax charged on the meal?

Yes. Catering for all events held in the Village is subject to the Eating Establishment (Food & Beverage) Tax, regardless of where the caterer’s place of business is located. However, if the event is sponsored by and is an event of the not-for-profit agency, and the not-for-profit agency is sales tax exempt, then the “Eating Establishment (Food & Beverage)” tax does not apply.

If I have questions, who should I contact?

Please call the Village Hall at 708-458-2067 or send an email to info@villageofbedfordpark.com.

Please note the information above may change without notice.