



Village of Carpentersville
**Self-Storage Facility Accommodation Tax Return
Remittance Form**

Title 3, Chapter 3.28 of the Village of Carpentersville Municipal Code establishes a Self-Storage Facility Accommodations Tax. This return must be filed and all taxes due must be remitted no later than the 30th day of each month.

Month & Year _____
Of Collection _____

Payee Name, Address & Telephone

Local Business Name, Address & Telephone

Carpentersville, IL 60110

IBT Number for this location
(from Illinois DOR ST-1) _____

Carpentersville Business License No. _____

Step 1	Gross Monthly Rental or Lease Amount	\$ _____	(1)
Step 2	Calculate tax (Line 1 x 0.05*)	\$ _____	(2)
Step 3	Calculate late payment penalty(s), if any:		
	a) Late Payment Penalty (Line 2 x 0.05)	\$ _____	(3a)
	b) Interest Charge (Line 2 x 0.01 per month)	\$ _____	(3b)
	c) Late Filing Penalty (Line 2 x 0.05)	\$ _____	(3c)
Step 4	Subtotal of penalties (add Lines 3a to 3c)	\$ _____	(4)
Step 5	Administrative Collection Credit (Line 2 x 0.05)	\$ _____	(5)
Step *	Total tax, interest & penalty due (add lines 2 and 3 then subtract line 5)	\$ _____	(6)

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 the return is filed.

Signature of Preparer _____ Date _____

Signature of Taxpayer _____ Date _____

Mail this completed return and payment check
for the amount shown in Line (6) to:

Finance Department
Village of Carpentersville
1200 LW Besinger Drive
Carpentersville, IL 60110

If there are any questions please call (847) 551-3476. For additional forms, please visit www.cville.org.



Village of Carpentersville

Self-Storage Tax

Title 3, Chapter 3.28 of the Village's Municipal Code establishes Self-Storage Facility Accommodations Tax. The requirements of this section are summarized below. For complete detail, refer to the actual code section.

Frequently Asked Questions

What is subject to this local tax?

This tax is intended to be paid by and collected from the user of any self-storage facility in Carpentersville. The user could be a person or a business. A self-storage facility is a building or structure that contains separately divided storage rooms offered for lease or rent to members of the general public for the storage of personal property and/or property leased or rented to members of the general public for the overnight parking or storage of vehicles (cars, boats, RVs, etc.)

When is the tax effective?

December 1, 2021

What is the tax rate?

The tax rate is 5%.

When are the taxes collected?

The business is to collect the tax from the tenant at the time rental payments are paid. The payment periods are usually identified in the rental agreement; for example, monthly or annually. The business must then remit these taxes to the Village of Carpentersville

Are any users exempt from this tax?

Clients that have entered into lease or rental agreements prior to December 1, 2021 and pre-paid their accounts are exempt from this tax. Any renewal after December 1, 2021 is subject to this tax.

What type of receipt must be provided to the client?

The amount of tax must be clearly identified on the bill, invoice, receipt, or similar statement provided to the user.

What type of records must be kept?

Each business must keep accurate records showing the gross receipts for the lease of any self-storage facility accommodations. Records must show the prices, rents or charges made, and occupancies that are taxable.

How are the taxes remitted to the local government?

Taxes are to be remitted by check each month.

When is the deadline for remittance?

Currently the 30th day of each month. For example, taxes collected in the month of June are paid by July 30.

What are the penalties for late filing or late remittance?

If the return is not submitted or submitted late, a 5% late filing fee will be charged. In addition to the tax due, the business must also pay a 5% late payment fee plus 1% interest per month on the past due amount.

What are the penalties for failure to collect and/or remit this tax?

In addition to the late fees described above, any person or business found guilty could be assessed a fine up to \$750 per offense. Businesses found in violation face the suspension or revocation of their business license.