



VILLAGE OF
ROSEMONT

Dear Business Owner:

By a letter dated April 8, 2020, you were advised that the Village was willing to temporarily defer your obligation to submit payment of the Village's locally imposed Hotel, Gross Receipts, Parking, and Amusement Taxes collected by you in the months of March, April, and May of 2020. By a second letter dated on or about June 19, 2020, you were advised that the Village will also temporarily defer your obligation to submit payment of these same taxes you collected in June 2020. While you were still required to collect these taxes during these months, only your obligation to pay the collected taxes over to the Village was delayed. As specifically indicated in the previous letters you received, this deferral was conditioned on your compliance with each of the following 3 conditions:

- Condition 1: All tax returns for the Village's Hotel, Gross Receipts, Parking and Amusement Taxes collected in February, 2020 must have been filed with the Village on or before April 30, 2020.

- Condition 2: The taxes collected in February, 2020 must have been paid to the Village on or before April 30, 2020.

- Condition 3: Completion and filing all tax returns due for the Village's locally imposed Hotel Tax, Gross Receipts Tax, Parking Tax and Amusement Tax for taxes collected in March, April, May and June, 2020 on or before July 31, 2020. Note that the amount of these taxes collected for the months of March, April, May and June will not be required to be paid by this date. You will just need to file the returns for the taxes that are relevant to your business even if the amount of the tax owed is \$0.

Payment of taxes collected for the deferral months of March, April, May and June of 2020 are due September 1, 2020. If, and only if, you met all the Conditions necessary for a deferral of the March, April, May and June 2020 tax payments, the taxes collected for the months of March, April, May and June 2020 must be paid to the Village on or before September 1, 2020. But, this benefit only applies to those that have met all the Conditions for the deferral as set forth in this letter.

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Taxes collected on and after July 1, 2020. The collection, payment and the filing of tax returns for the Village's locally imposed taxes will return back to the normal schedule for revenues received on and after July 1, 2020. The tax returns and the payment of the Village's Gross Receipts tax on places for eating and the Villages parking tax for July will be due on or before August 31, 2020. The tax returns and the payment of the Village's Hotel Tax and Amusement Tax for July will be due on or before August 10, 2020.

Failure to meet the conditions for a deferral. If you have not met all the Conditions justifying a deferral of your payment to the Village for the taxes you collected in the months of March through June of 2020, these taxes will be due and subject to all the interest and penalties, including the failure to file penalties authorized by Village Ordinance. The Village will begin sending out tax deficiency notices in August and pursue the revocation of business and liquor licenses that will prevent non-compliant entities from reopening or continuing operations.

In the event, you have any questions or concerns about this letter, please contact Don Calmeyn or Lea Dumag at 847-825-4404.

Very truly yours,

Financing and Licensing Department

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