



**CITY OF CHICAGO
DEPARTMENT OF FINANCE**

**AFFIDAVIT FOR APPORTIONMENT OF USE OF
NONPOSSESSORY COMPUTER LEASES**

Personal Property Lease Transaction Tax Ruling #12 (“Ruling #12”) provides, in pertinent part:

Where a customer has some employees or other individuals who use the provider's computer from terminals or devices located in Chicago, and some employees or other individuals who use the provider's computer from terminals or devices located outside of Chicago, a charge that covers both the Chicago use and the non-Chicago use should be apportioned. For any given individual assigned an access code, seat, license or other ability to use the provider's computer, all of that individual's use will be presumed to take place at the individual's principal office location.

...

If a provider has information to indicate that some of its customer's use will take place in Chicago but no information of its own that allows it to perform a reasonable apportionment between the customer's Chicago use and non-Chicago use, then ... [t]he provider may rely on actual data or estimates provided by the customer. The provider should then collect tax on the charges apportioned to use inside Chicago. ... Ruling #12 ¶¶ 17 - 19.

In attesting to the apportionment set forth below, the undersigned customer representative understands that the customer will be liable to the City of Chicago for any tax, interest, and penalties incurred for use that is inconsistent with the “Chicago Percentage of Use” stated below.

Total Number of Access Codes, Seats, Licenses, etc. (A) _____

Number of Chicago users (B) _____

Number of non-Chicago users (C) _____

Chicago Percentage of Use (B/A) _____