

## **Taxpayer Relief due to Covid-19 - Frequently Asked Questions**

### **1. What is the City doing to provide relief to taxpayers and tax collectors who may be struggling financially due to the impact of Covid-19?**

The City has deferred the February, March, and April remittance of selected taxes to Monday, June 1, 2020. No interest or late penalties will be assessed on remittances for those periods if paid on or before June 1<sup>st</sup>. Also, for the applicable taxes, no additional interest will accrue from 3/17/2020 – 6/1/2020 on late payments for the periods July 2019 through January 2020.

### **2. What taxes are included in this relief program?**

Amusement tax, Bottled Water tax, Checkout Bag tax, Ground Transportation tax, Hotel Accommodations tax, Parking tax, and Restaurant tax.

### **3. For taxes that have accompanying surcharges, are the surcharges also included in the program?**

Yes. Tax collectors may defer payment of the Vacation Rental and Shared Housing Surcharge under the Hotel Accommodations tax, as well as the surcharges imposed upon transportation network providers under the Ground Transportation tax, in accordance with the program. Note: the MPEA Airport Departure tax is not a surcharge and is **not** included in this program.

### **4. Why aren't all taxes included in this relief program?**

To determine the taxes to be included, the City identified those commonly remitted by the industries most heavily impacted by Covid-19: entertainment, retail, dining, travel, and transportation.

### **5. Should I still be collecting these taxes?**

Yes. The taxes still apply to any taxable transactions that arise during this time. However, for the February, March, and April payment periods, you may delay the remittance of these taxes until June 1<sup>st</sup>.

### **6. Will past due amounts be waived for the periods July 2019 through January 2020?**

No. If you made a late tax payment for those periods or have not yet paid those periods, you are still expected to pay the outstanding amount due. However, no additional interest will accrue on the remaining tax due from 3/17/2020 through 6/1/2020.

### **7. If payment centers are closed, how do I make a payment?**

Taxpayers are always strongly encouraged to make all tax payments online at [chicagobusinessdirect.org](http://chicagobusinessdirect.org). Making tax payments online is fast, easy, and secure.

### **8. Where can I go if I still have questions?**

Please direct all tax related questions to [revenuecs@cityofchicago.org](mailto:revenuecs@cityofchicago.org).