



**CITY OF CHICAGO  
DEPARTMENT OF FINANCE**

**AFFIDAVIT FOR APPORTIONMENT OF USE OF  
CHECKOUT BAGS BY MIXED USE FACILITIES**

The Checkout Bag Tax Ordinance, Chapter 3-50 of the Municipal Code, defines a taxable bag as one "that is provided by a store to a customer for the purpose of carrying goods out of the store." The ordinance further states that the tax does not apply to "bags provided by a dine-in or take-out restaurant to contain food or drink purchased by the restaurant's customers."

The Department will consider a given store location to be a "restaurant" if more than 50% of its sales of food and drink are subject to the "high" sales tax rate provided by Section 2-10 of the Illinois Retailers' Occupation Tax Act, 35 ILCS 120/2-10 which applies to food prepared for immediate consumption.

If a store has some operations that would qualify as a restaurant if considered separately, but that do not qualify if considered together with the store's other operations, then the bags provided by the restaurant operations will still qualify as exempt so long as the store utilizes a reliable means of documenting, recording and accounting for receipts that clearly separates its restaurant sales from its other sales, so that the amount of its tax liability can be correctly determined and confirmed.

**Store instructions:** Complete this affidavit for each wholesaler to whom you remit the Chicago Checkout Bag Tax.

**Wholesaler instructions:** Please accept this affidavit and collect the Chicago Checkout Bag Tax from the store named below in accordance with the apportionment to which they have attested.

**In attesting to the apportionment set forth below, the undersigned business representative understands that the store will be liable to the City of Chicago for any tax, interest, and penalties incurred for use that is inconsistent with the percentage of total sales indicated below.**

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Store Name

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Store Address

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Name of Authorized Store Representative

Signature

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Name of Wholesaler

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Name of Product(s) to which the Apportionment Percentage Applies

Date

(A) Percentage of total sales attributable to operations other than "restaurant" \_\_\_\_\_

(B) Percentage of total sales attributable to qualifying "restaurant" operations \_\_\_\_\_

**The percentage entered on Line A should be used to calculate the percentage of bags purchased on which the Chicago Checkout Bag Tax must be collected and remitted to the Department.**