

Use these instructions for tax periods beginning January 1, 1995.

INSTRUCTIONS FOR PREPARING THE NONTITLED PERSONAL PROPERTY USE TAX RETURN - 8402 PURCHASER

LINE 1. Enter gross purchase price of nontitled tangible personal property purchased from out-of-Chicago retailers for use in Chicago.

LINE 2. Enter the total deductions as listed below if applicable:

- a. Nontitled personal property purchased by a construction contractor to be affixed to real estate, where the purchase is made in order to complete a contract executed before January 1, 1992, and the contract prohibits the contractor from passing on the cost of the tax a.
- b. Food for human consumption, consumed off the premises from which it was sold. NOTE: Alcohol, soft drinks, and food for immediate consumption are not exempt b.
- c. Prescription and nonprescription medicine and medical appliances for human use c.
- d. Rolling stock (See Chapter 3-27, Sections 3-27-060 B., C., and F. of the Municipal Code of Chicago and section 3.27.060 of the Chicago Use Tax Regulations) d.
- e. Tangible personal property purchased outside of Chicago and temporarily stored in Chicago but subsequently used entirely outside Chicago e.
- f. Tangible personal property purchased by a nonresident natural individual outside Chicago and used outside Chicago by the individual for at least three months and then brought into Chicago f.
- g. Tangible personal property used by a business outside Chicago for at least three months and then brought into Chicago by the business as part of relocating in Chicago or opening and office, plant, or other facility in Chicago g.
- h. Building materials and fixtures stored temporarily in Chicago by a combination retailer and construction contractor if the contractor incorporates this specific property into out-of-Chicago real estate. NOTE: This exemption will be disallowed unless you attach a list of real estate addresses into which the materials or fixtures have been incorporated during this reporting period h.
- i. Tangible personal property used in Chicago that is exempt under Illinois Use Tax Act, Chapter 120, Paras. 739.1 et seq., as amended. NOTE: This exemption will be disallowed unless you attach an itemized listing indicating the specific type of property claimed to be exempt i.
- j. Depreciation of tangible personal property, reflecting prior out-of-Chicago use, using the straight line method and property cost recovery life j.
- k. Total deductions (add lines 2a through 2j) k.

LINE 3. Enter purchases subject to tax (subtract line 2 from line 1).

LINE 4. Preprinted tax rate.

LINE 5. Computed tax (multiply line 3 by line 4).

LINE 6. Subtract other municipal sales tax actually paid to an out-of-Chicago retailer at the time of purchase, but not to exceed 1% of the purchase price.

LINE 7. Computed tax after allowance for other municipal sales tax paid.

LINE 8. Enter \$25 annual tax credit or \$50 tax credit for married couples for taxable property purchased jointly. (A taxpayer may not apply unused tax credit for any one taxable year against a tax liability arising in any other taxable year).

LINE 9. Enter tax due by subtracting line 8 from line 7 (if less than zero, enter zero).

LINE 10. Enter 10% of line 9 to compute penalty if the tax is not paid when due as specified below:

- a. For natural individuals, the tax is due on the last day of February for the preceding calendar year.
- b. For construction contractors, the tax is due on the last day of the Calendar month immediately following the calendar month in which taxable purchases or uses were made.
- c. For all other persons, e.g. corporations, the tax is due on August 31st for the 12-month period July 1 through and including June 30.

LINE 11. Enter 1.25% of line 9 for each month or fraction of a month your payment is past due.

11a. Amount from line 9	11a.	<input type="text"/>
11b. Multiply by 1.25%	11b.	<input checked="" type="checkbox"/> .0125
11c. Total monthly interest	11c.	<input type="text"/>
11d. Number of months past due	11d.	<input type="text"/>
11e. Total due (c x d)	11e.	<input type="text"/>

LINE 12. Enter the total amount of tax, penalty and interest due to the City of Chicago (add lines 9, 10 and 11).

LINE 13. Place an "X" in the appropriate payment method box and enter the amount of payment in the "amount paid" box.

VALIDATION
DATA

FOR ADDITIONAL INFORMATION CALL 312/747-9723 (TDD 312/744-2975).

NOTE: YOU MUST COMPLETE ALL INFORMATION ON THIS PAGE FOR THIS RETURN TO BE CONSIDERED COMPLETE.