



TAXES, PERMITS & LICENSES

McCormick Place - Federal Tax ID Number: 36-6009091
McCormick Place - Illinois Tax ID Number: E9988509303

TAX RATES AS OF JANUARY 2021

- **Sales:** 10.25%
- **Communication:** 7% City and 7.5% State, or 14.5% total
- **Amusement:** 12% for events in McCormick Place; 10% for events in Arie Crown Theater; 10.5% for events in the Wintrust Arena
- **Exemptions**
If your organization is eligible for exemptions to any of the taxes presented based on its business purpose (501(C)(3), etc.), specific applications may be required.

NOTE: Organization exemptions do not cover the communication taxes listed.

TAXPAYER IDENTIFICATION

Your Sales Manager will ask for a W9 form to be submitted. In addition, an Illinois Business Registration Form must be filed with the State of Illinois:

<https://www2.illinois.gov/business/registration-licenses-permits>

Exhibitors/Vendors: your exhibitors/vendors also need to apply for a Taxpayer Identification Number and register as an Illinois Business.

SALES TAX

If your event or association sells point-of-purchase merchandise including souvenirs or participates in late selling/post-show direct selling merchandise, you are responsible for seeing that you and your exhibitors and/or vendors are properly registered.

COMMUNICATIONS TAX

Both city and state interests are combined in this tax on telecommunications and internet services. Taxes are applied to services and usage. In general, no one is exempt from communication taxes; there are some exceptions. Please inquire with your Event Manager.

AMUSEMENT TAX

If your event is open to the public and you collect a registration or admission charge, you must remit Amusement Taxes. The above section details the taxes owed on the gross receipts based on the location of your event. Please make sure you adhere to both the city and county filing deadlines. McCormick Place will remit amusement taxes on all gross receipts collected directly by the venue prior to settling the event. The event is responsible for remitting any taxes for proceeds directly received by the Event Organizer. If your organization is exempt from paying the Amusement Tax, you will need to file for an exemption by contacting the Tax Administration office previously listed before your event date. The appropriate approvals must be received by the venue 72 hours in advance of your show.

CASINOS, GAMBLING FUNCTIONS, DOOR PRIZES

Only not-for-profit organizations based in Chicago can hold raffles, gambling-themed activity or distribution of door prizes. If your organization qualifies under this guideline, here are three options to consider:

- Raffle License: contact the City of Chicago, Customer Service 312-747-4747.
- Las Vegas Night License: contact the Illinois Department of Revenue, Office of Bingo and Charitable Games, 217-524-4164.
- Door Prizes: if money is not exchanged during your event (including admission or registration fees) for attendees to qualify to win door prizes, and those door prizes do not include cash, licensing is not required.