

## Schedule RT-2-M Instructions

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### **Step 1: Identify by name and code where you provide service and figure your tax due**

Based on the information you provided on Form REG-1-T, Telecommunications Tax Location Information, we have preprinted each municipality and county where you provide service and the applicable tax rate. Complete Lines 7a through Line 10 for each municipality or county listed. If you need to add or delete a municipality or county (*if applicable*) in which you provide service, you must complete Form REG-1-T or call us at **217 782-7517**. You can also add or delete sites using MyTax Illinois at **tax.illinois.gov**. Login to your account and look for the "Maintain Locations" hyperlink in the left navigation panel.

**Line 7a** - Net gross charges subject to the current combined (*i.e.*, state and municipal) tax rate.

**Line 7b** - **Multiply Line 7a by the current combined tax rate we have listed.**

**Line 8a** - Amount of net gross charges subject to tax rates **other than** the current combined tax rate.

**Line 8b** - Total amount of tax due that is **not** subject to the combined tax rate. From Line 8a, determine the net gross charges subject to tax and multiply it by the appropriate tax rate.

**If you have multiple rates to report** - From Line 8a, determine the net gross charges that are subject to tax at each of the multiple rates. Multiply each amount by the appropriate tax rate and add the sum of all tax and write the total on Line 8b.

**Line 9** - **Add Lines 7b and 8b.** This is your total tax due for the municipality or county listed.

**Line 10** - To prevent multi-state taxation, you may take a credit against the tax that is owed if you paid tax to another state. You may not take a credit that is greater than the tax owed.

You may also take a credit against the tax that is owed if you paid tax on services you purchased and resold from a telecommunication retailer.

Submit Form RT-2-M with Form RT-2, Telecommunications Tax Return.