

Form RT-10-X Instructions

General Information

Who must file Form RT-10-X?

You must file Form RT-10-X, Amended Telecommunications Infrastructure Maintenance Fees Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment.

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RT-10-X. **Note:** This only applies for reporting periods where the original RT-10 was filed electronically.

What if I fail to file my return or pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the fee you owe by the date the fee is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on the fee from the day after the original due date of your return through the date you pay the fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of Publication 103, visit our website at tax.illinois.gov.

What if I had no business activity during the period for which my return is due?

You must file your return on or before the due date even if you had no business activity during the period for which your return is due.

May I write one check to pay for all telecommunications tax and fees I owe?

No. You must write separate checks to pay for any

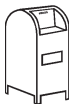
- State Telecommunications Infrastructure Maintenance Fees (TIMFs) you owe on Form RT-10; and,
- Telecommunications Excise Tax you owe on Form RT-2, Telecommunications Tax Return.

What if I need help?

If you have any questions, call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-7517**.

Where do I send my completed return and payment?

Mail your completed return and payment to:



**TELECOMMUNICATIONS INFRASTRUCTURE MAINT FEE
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Note: You can file Form RT-10-X electronically using MyTax Illinois at tax.illinois.gov.

Step-by-Step Instructions

Step 1: Figure your TIMF due

Line 1: Total gross charges billed during the period for which you are filing this return. "**Gross charges**" is the amount paid for

- telecommunications originating or received in Illinois and
- all services and equipment you provide in connection therewith, whether paid for with cash, credit, services, or property.

This includes the cost of

- providing such telecommunications;
- materials used in providing telecommunications;
- labor or service; or
- any other expense you incurred providing the telecommunications.

Line 2: If credit is used to pay for telecommunications services and equipment, include it on this line when the credit is paid.

Line 4a through Line 4c: Write the amount of gross charges that you included in Line 2 that were billed

Line 4a: to the federal government.

Line 4b: for wireless telecommunications.

Line 4c: to resellers that will later bill & collect the fee from the end user.

Note: Sales to resellers are exempt from the fee only if the reseller provides you with an active resale number issued from the department.

Line 4d: Identify your "other" deductions on Line 4d and include the total gross receipts (excluding those indicated on Lines 4a, 4b, and 4c) that are exempt from fee and included in Line 2. If you are taking a deduction for a DCEO-certified business enterprise, you must list the business name and write the amount of the deduction on the line provided. Attach an additional sheet if necessary.

Line 8: If you file your return and pay the amount you owe by the due date, you are allowed a cost of collection discount. Multiply Line 7 by 2 percent (.02), and write the result on Line 8.

Line 10: If you have a credit memorandum and you wish to use it towards the amount you owe, write the amount of credit you are using.

Line 11: Subtract Line 10 from Line 9. This is the net fee due.

Line 12: Write the total amount that you have paid. This figure includes the amount you paid with your actual return, any subsequent amended return(s), and any fee you paid on any assessment for this liability period. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

Line 13: Amount you overpaid.

Line 14: Pay this amount with your return. We will bill you for penalties and interest.

Step 2: Check the reason you are filing this amended return

Check the best description of why you are completing Form RT-10-X.

Note: If you check "Other" and are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.