

Form CC-1-X General Information

Who must file Form CC-1-X?

You must file Form CC-1-X if you filed Form CC-1, Adult Use Cannabis Cultivation Privilege Tax Return, and you need to

- correct your return, either to pay more tax or to request a credit for overpaid tax;
- respond to a bill or notice; or
- make corrections to line items but not change the amount of tax due.

You must file a separate Form CC-1-X for each filing period you are amending. You cannot file a single CC-1-X to amend multiple filing periods.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What must I attach to this return?

If you have one business but sell adult use cannabis at more than one cultivation site, you must attach Schedule CC-2, Multiple Site Form for Adult Use Cannabis Cultivators, to report adult use cannabis sales subject to the Cannabis Cultivation Privilege Tax from each cultivation site for your business during the filing period.

What if I do not attach all applicable schedules to this return?

We will consider your amended return unprocessable and will issue a notice to you if you do not attach all required supporting schedules.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Cannabis Cultivation Privilege Tax depends on when you file your Form CC-1-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

Note: There is no deadline for making additional payments; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

Can I file Form CC-1-X and pay the tax due electronically?

Illinois law requires Form CC-1-X to be filed electronically and the tax to be paid electronically. You must use MyTax Illinois at mytax.illinois.gov to file your Form CC-1-X and pay any tax due. To request a waiver of the electronic payment mandate, complete Form IL-900-EW, Electronic Waiver Request, which is available from the Illinois Department of Revenue by request at **217 782-6045** or email rev.atp-mfr@illinois.gov. If granted and unless renewed, this waiver shall not exceed two years.

What if I fail to file 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 amount you owe by the payment's due date, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on a bill. Interest is calculated on tax from the day the payment was due through the date you pay the liability. We will bill you for penalty and interest. For more information, see Publication 103, Penalty and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

In addition, you may not be entitled to any discounts. See 410 ILCS 705/60-20 for more information.

What if I need help?

Visit our website at tax.illinois.gov, call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**, or email us at: rev.atp-mfr@illinois.gov.

Specific Instructions

Complete the entire Form CC-1-X using figures as they should have been reported. If you are amending information for multiple cultivation sites, you must update Schedule CC-2, as applicable.

When completing this form, you must round to the nearest whole dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next dollar.

Step 1: Figure your taxable receipts from adult use cannabis sold

Note: Do not include medical cannabis sales.

Note: For each line, include amounts from all sites, if applicable.

Line 1 - Enter the total receipts from adult use cannabis sold before any deductions.

Line 2a - Enter the amount you refunded to customers returning adult use cannabis products.

Line 2b - Enter the total receipts from sales of adult use cannabis in which the Cannabis Cultivation Privilege Tax has been paid previously.

Line 2c - Enter the amount of tax reimbursement collected on receipts of adult use cannabis sold.

Line 2d - Describe any other deductions that you are claiming and enter the amount you are deducting.

Line 2 - Add Lines 2a, 2b, 2c and 2d. This is your total deductions from adult use cannabis sold.

Line 3 - Subtract Line 2 from Line 1. This is your taxable receipts from adult use cannabis sold.

For multiple site businesses, this amount should be equal to the sum of Line 3 totals on all Schedules CC-2. (See CC-2 instructions for more information).

Step 2: Figure your Cannabis Cultivation Privilege Tax due on adult use cannabis

Line 4 - Multiply Line 3 by 7 percent (.07). This is your Cannabis Cultivation Privilege Tax due.

Line 5 - Complete this line **only if** you filed your original return and paid the tax owed by the due date. If you filed and paid on time, your discount is the lesser of 1.75 percent (.0175) of the amount you paid on time or \$1,000.00.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due was paid on or before the due date of the original return.

If you are decreasing the amount of tax due, you **will need** to recalculate the amount of discount to which you are entitled based on your new figures.

Note: The discount is only valid for electronically filed returns and electronic payments, unless a payment waiver is in place.

Line 6 - Subtract Line 5 from Line 4. This is your net Cannabis Cultivation Privilege Tax due.

Line 7 - Enter the sum of all quarter-monthly (accelerated) payments that were made for the filing period of the return.

Line 8 - Subtract Line 7 from Line 6. This is your Cannabis Cultivation Privilege Tax due after quarter-monthly payments.

Line 9 - If you collected more Cannabis Cultivation Privilege Tax than is due, enter the amount of excess Cannabis Cultivation Privilege Tax that was collected.

Line 10 - Add Lines 8 and 9. This is your total Cannabis Cultivation Privilege Tax due.

Line 11 - If you have a credit memorandum or prior overpayment and you wish to use it toward what you owe, enter the amount you are using.

Line 12 - Subtract Line 11 from Line 10. This is your net tax due.

Line 13 - Enter the total amount paid for this filing period. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any assessment payments you have made. This figure should **not** include any quarter-monthly payments made for this filing period that are included on Line 7. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this filing period.

Line 14 - If Line 13 is **greater than** Line 12, enter the difference on Line 14. This is the amount you have overpaid.

Line 15 - If Line 13 is **less than** Line 12, enter the difference on Line 15. This is the amount you have underpaid. Pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due. See Publication 103, Penalties and Interest for Illinois Taxes, for more information.

Step 3: Mark the reason you are filing this amended return

Mark the best description of why you are completing Form CC-1-X. Also, provide any correct information (if applicable).

Note: If you mark "other", and you are a party to a civil suit involving the amount claimed on this return, enter the name of the suit on the line provided.