Illinois Department of Revenue
Form MC-1-X, Amended Medical Cannabis Cultivation Privilege Tax Return Instructions

General Information

Who must file Form MC-1-X?

You must file Form MC-1-X if you filed Form MC-1, Medical 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.

Note: Form MC-1-X is only used to amend cannabis sales reported on Form MC-1. If you are filing the MC-1-X to amend your total receipts of cannabis sold, you must also file Form ST-1-X, Amended Sales and Use Tax and E911 Surcharge Return, to amend the corresponding Form ST-1.

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 more than one cultivation center, you must attach Schedule MC-2, Medical Cannabis Sales, to your MC-1-X return to identify each cultivation center from which you made sales of medical cannabis during the reporting 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 Medical Cannabis Cultivation Privilege Tax depends on when you file your Form MC-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 this return electronically?

Illinois law requires Form MC-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 MC-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 by email at **rev.atp-mfr@Illinois.gov**. If granted, this waiver shall not exceed two years, unless renewed.

How do I make a payment?

Payments must be made electronically. You can make an electronic payment through **MyTax Illinois**, available at **mytax.illinois.gov**.

Note: Businesses that **cannot** pay electronically are required to make cash payments. Additional instructions for submitting cash payments to IDOR will be provided upon request.

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 original due date of the return, 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 the tax from the day after the original due date of your return through the date you pay the tax. 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**.

What if I need help?

Visit our website at **tax.illinois.gov**, or 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

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

If you have more than one cultivation center, you must use Schedule MC-2, Medical Cannabis Sales, to report sales from each cultivation center.

Step 1: Figure the taxable receipts

Line 1 - Enter the total receipts from medical cannabis sold from each cultivation center from Schedule MC-2.

Line 2 - Deductions from medical cannabis sold.

Line 2a - Enter the amount you refunded for returned medical cannabis products.

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

Line 2c - Enter the amount of tax reimbursement collected on receipts of medical 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 medical cannabis sold. This amount cannot exceed the amount you entered on Line 1.

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

Step 2: Figure your Medical Cannabis Cultivation Privilege tax due

Line 4 - Multiply Line 3 by the tax rate. This is your Medical 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. 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 total Medical Cannabis Cultivation Privilege Tax due.

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

Line 8 - Subtract Line 7 from Line 6. This is your tax due after quarter-monthly (accelerated) payments.

Line 9 - 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 10 - Subtract Line 9 from Line 8. This is your total payment due. We will bill you for any penalty and interest amounts owed. See Publication 103, Penalties and Interest for Illinois Taxes, for more information.

Line 11 - Enter the total amount paid for this reporting period. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any assessment payments you have made. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this reporting period.

Line 12 - If Line 11 is **greater than** Line 10, enter the difference on Line 12. This is the amount you have overpaid.

Line 13 - If Line 11 is **less than** Line 10, enter the difference on Line 13. 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 MC-1-X. Also, correct any 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.