



Step 1: Identify your business

1 Account ID: _____
2 License no. HM - _____
3 Business name _____
4 Business address _____
Number and street
City State ZIP

5 [] Check here if your address has changed.
6 Tell us the liability period for which you are filing this return:
[] Month of: ___/___/___
[] Quarter ending: ___/___/___
[] Year: _____
7 Is this a final return (you are no longer in business)? [] yes [] no

Step 2: Figure your taxable base - Figures as they should have been filed

8 Total receipts. (Includes all room rental receipts, state, and local tax collected for this reporting period.) 8
9 Local tax deduction 9
10 Other deductions (non-itemized deductions will be disallowed) 10
Description Amount
11 Subtraction for MPEA Hotel Tax collected. 11
12 Add Lines 9 through 11. This is your total deductions. 12
13 Subtract Line 12 from Line 8. This is your taxable base. 13

Step 3: Figure your total tax - Figures as they should have been filed

14 State tax. Multiply Line 13 by .0564 14
15 Chicago taxes. Multiply Line 13 by .05235 15
16 Add Lines 14 and 15. This is your total tax. 16

Step 4: Figure your discount - Figures as they should have been filed

17 If you file and pay on time, multiply Line 16 by .021 17

Step 5: Figure your payment due - Figures as they should have been filed

18 Subtract Line 17 from Line 16. This is your net tax due. 18
19 If you collected too much tax, report the amount of excess tax you collected. 19
20 Add Line 18 and Line 19. This is your tax due. 20
21 Credit you wish to apply. 21
22 Subtract Line 21 from Line 20. This is your net tax due. 22
23 Total amount you paid for this reporting period. 23
24 If Line 23 is greater than Line 22, figure your overpayment by subtracting Line 22 from Line 23. 24
25 If Line 23 is less than Line 22, figure your underpayment by subtracting Line 23 from Line 22. 25
Pay this amount and make your check payable to "Illinois Department of Revenue."

Step 6: Check the reason you are filing this amended return

[] I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.
• If you checked this box, did you collect the overpaid tax from your customer? [] yes [] no
• If you checked "yes," did you unconditionally refund the overpaid tax? [] yes [] no
[] I made a computation error that resulted in underpayment of tax.
[] I made an error on a schedule or attachment.
[] I should have taken a deduction for _____
[] The original License no. was incorrect. The incorrect License no. is HM-_____.
[] The original reporting period was incorrect. The incorrect reporting period is _____.
[] Other. Please explain. _____

Step 7: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

Taxpayer's signature Title Date Telephone (Include area code)
Preparer's signature Date Telephone (Include area code)



Form RHM-1-X Instructions

General Instructions

Who must file Form RHM-1-X?

You must file Form RHM-1-X, Amended Hotel Operators' Occupation Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

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 tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. 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 Web site at tax.illinois.gov.

What if my return covers transactions at more than one location?

You must complete Form RHM-7, Hotel Operators' Occupation Multi-Site Schedule, and attach it to your Form RHM-1-X if you are reporting transactions at more than one location.

Where do I mail my completed Form RHM-1-X?

Mail your completed Form RHM-1-X, and payment (if applicable) to us at:



ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Where do I get help?

If you have questions or need help completing your return, you can call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

Step-by-Step Instructions

Step 2: Figure your taxable receipts and deductions

Line 9 - Total of local hotel taxes paid directly to a local jurisdiction. This does not include the local hotel taxes: Chicago Municipal Hotel Tax, Illinois Sports Facilities Tax (ISFT), and Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax.

Line 10 - Write the description and amount, excluding state and local taxes you collected, of each "other deduction" you are claiming. The total of all other deductions must equal the amount on Line 10. We will disallow any deduction that is not itemized. "Other deductions" include, but are not limited to, receipts from rooms of permanent guests (persons who occupy or have the right to occupy any rooms for at least 30 consecutive days), meeting rooms, rooms occupied by authorized persons of the diplomatic corps (e.g., consuls and diplomats), display rooms, sample rooms, offices, and private dining rooms. Attach additional sheets if necessary. Visit our Web site at tax.illinois.gov and see Publication 106, Allowable Deductions for IDOR-Collected Hotel Taxes, for more information.

Line 11 - If your hotel is located in Chicago, write the MPEA Hotel Tax you collected for this liability period. If you do not know this amount, you must add Lines 9 and 10; subtract this amount from Line 8; and, multiply this amount by .02234.

Step 4: Figure your discount

Line 17 - If you file your return and pay on time (postmarked or delivered on or before the due date), multiply Line 16 by the preprinted rate.

Note: For the entire calendar year, you are entitled to a cost of collection discount of \$25 or 2.1 percent of Line 16, whichever is greater. When you file your December return, check all the returns you have filed for that year. If the total of your cost of collection discounts on all returns (except the return for December) is less than \$25, write the difference to Line 17.

Line 22 - Figure your payment due. Subtract Line 21 from Line 20. This is the amount you owe. If you do not pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest you owe. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of Publication 103, visit our Web site at tax.illinois.gov or call us at **1 800 356-6302**.

Step 6: Check the reason you are filing an amended return

Check the best description of why you are completing Form RHM-1-X. 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.

Step 7: Sign below

If this return is completed by a paid tax preparer, the preparer must sign on the second line. Whether or not this return is completed by a paid tax preparer, an owner, partner, or officer of the business must sign on the first line.

