



# RT-10 Telecommunications Infrastructure Maintenance Fee (TIMF) Return

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NS DP CA

Station no. 060

Do not write above this line.

## Step 1: Identify your business

- 1 Account ID: \_\_\_\_\_
- 2 License no.: **T I** - \_\_\_\_\_
- 3 Name: \_\_\_\_\_
- 4 Address: \_\_\_\_\_  
Number and street
- \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

- 5 Complete the information to indicate the period for which you are filing this return:
  - Month** of \_\_\_/\_\_\_/\_\_\_
  - Quarter** ending \_\_\_/\_\_\_/\_\_\_
- 6  Check here if your address has changed.
- 7 Is this a final (you are no longer in business) return?
  - yes  no



## Step 2: Figure your TIMF due

### Net gross charges:

- 8 Gross charges (see instructions) billed during this liability period. **8** \_\_\_\_\_
- 9 Amount you received during this liability period on credit previously extended. **9** \_\_\_\_\_
- 10 Add Lines 8 and 9.** This amount is your total gross charges. **10** \_\_\_\_\_
- 11 Deductions:
  - a Gross charges billed to the federal government **11a** \_\_\_\_\_
  - b Gross charges billed for wireless telecommunications **11b** \_\_\_\_\_
  - c Fee-free sales billed to resellers **11c** \_\_\_\_\_
  - d Other. Explain: \_\_\_\_\_ **11d** \_\_\_\_\_
- 12 Add Lines 11a through 11d.** This amount is your total deduction. **12** \_\_\_\_\_
- 13 Subtract Line 12 from Line 10.** This amount is your net gross charges subject to the State TIMF. **13** \_\_\_\_\_
- 14 Multiply Line 13 by 0.5% (.005).** This is your State TIMF due. **14** \_\_\_\_\_
- 15** If you file this return and pay the amount due by the due date, multiply Line 14 by 2% (.02). **15** \_\_\_\_\_
- 16 Subtract Line 15 from Line 14.** **16** \_\_\_\_\_
- 17** Credit you wish to apply. **17** \_\_\_\_\_
- 18 Subtract Line 17 from Line 16.** Pay this amount. **18** \_\_\_\_\_  
Make your check payable to "Illinois Department of Revenue"

## Step 3: 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.

\_\_\_\_\_  
Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: \_\_\_\_\_ (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Telephone number (include area code) Date

\_\_\_\_\_  
Preparer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: \_\_\_\_\_ (\_\_\_\_)\_\_\_\_ - \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Telephone number (include area code) Date

# Form RT-10 Instructions

## General Information

### When must I file Form RT-10?

You must file Form RT-10, Telecommunications Infrastructure Maintenance Fees Return, each month (unless we notify you to do otherwise) on or before the 30th day of the month following the month for which you are filing (**Example:** Form RT-10 for the month of January, is due on or before the last day of February).

If we have changed your filing status to **quarterly**, Form RT-10 is due on or before the 15th day of the month following the quarter for which you are filing (**Example:** Returns for the first calendar quarter are due on or before April 15.)

If you are filing a **final return**, Form RT-10 is due not more than one month after you sold or discontinued your business.

### 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 tax 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 Web site at [tax.illinois.gov](http://tax.illinois.gov) or call us at **1 800 356-6302**.

### 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 Excise Tax Return.

### What if I need help?

If you have any questions, call us weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045**.

### 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:** If you prefer, you can file Form RT-10 using our WebFile program at [tax.illinois.gov](http://tax.illinois.gov).

## Step-by-Step Instructions

### Step 1: Identify your business

#### Lines 1 through 5

If you are not using a preprinted return, write the information requested on the lines provided.

#### Line 7

A **“final”** return means that you sold or discontinued your business and you no longer owe TIMF.

### Step 2: Figure your TIMF due

#### Line 8

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 there with, 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 9

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

#### Line 11a through Line 11c

Write the amount of gross charges that you included in Line 9 that were billed

**Line 11a** - to the federal government.

**Line 11b** - for wireless telecommunications.

**Line 11c** - to resellers that will later bill and collect fee from the end user.

**Note:** Sales to resellers are exempt from fee only if the reseller provides you with documentation that they are a reseller.

#### Line 11d

Identify your “other” deductions on Line 11d and include the total gross receipts (excluding those indicated on Lines 11a, 11b, and 11c) that are exempt from fee and included in Line 9. 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 15

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 14 by 2 percent (.02), and write the result on Line 15.

#### Line 17

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.

