



Illinois Department of Revenue

Form RHM-1-X Instructions

General Information

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. For more information on who must file Form RHM-1-X, see **Publication 106, Hotel Operators' Occupation Tax**.

Can I file this return electronically?

Yes, you can use MyTax Illinois at **mytax.illinois.gov** to file your RHM-1-X and, if necessary, your RHM-7.

Note: This only applies for reporting periods where the original RHM-1 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 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**.

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. You only need to provide Form RHM-7 for locations where you are changing the reported amounts. Sites not included on Form RHM-7 attached to a Form RHM-1-X will retain the originally filed figures.

What is the deadline for filing this form?

You must file Form RHM-1-X any time you need to correct your original Form RHM-1 filing or a previously filed Form RHM-1-X.

The period for which you can claim a credit for an overpayment of Hotel Operators' Occupation Tax depends on when you file your Form RHM-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 the 36 months prior to the current year. If you file this amended return between July 1 and December 31 of this year, you may file a claim for the amounts you overpaid during the current year and the 30 months prior to the current year.

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**

How 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 4:00 p.m. at **217-782-5906**.

You may also visit our website at **tax.illinois.gov** or scan the QR code provided. Language assistance services are available upon request and are free of charge.



Specific Instructions

You cannot report a negative amount of receipts on Form RHM-1 or for any locations on an RHM-7 filed with the RHM-1. If you are taking a deduction for a refund to a customer and that deduction will result in negative receipts for Form RHM-1 or for any location on an RHM-7 filed with the RHM-1, you must instead file an amended return for the period in which the receipts were originally reported.

Step 1: Figure your taxable receipts and deductions

Line 1 - Enter the total receipts. Include all room rental receipts, state, and local tax collected for this reporting period.

Note: Marketplace hotel operators that rent, lease, or let rooms in hotels through a hotel marketplace facilitator but also directly without the use of a hotel marketplace facilitator are considered standard hotel operators and must file Form RHM-1 and Form RHM-7, if applicable, for their transactions outside of the marketplace. Marketplace hotel operators filing Form RHM-1 must exclude receipts for rentals made through a hotel marketplace facilitator that remits Hotel Operators' Occupation Tax (HOOT) to the Illinois Department of Revenue (IDOR) on the operator's behalf. The hotel marketplace facilitator is responsible for reporting these receipts to IDOR. If all of a marketplace hotel operator's receipts are for rentals through hotel marketplace facilitators who are responsible for (or have agreed to) remit HOOT to IDOR on the operator's behalf, then the operator has no obligation to report receipts.

Line 2 - Enter the total of local hotel taxes paid directly to a local jurisdiction. For marketplace hotel operators, this **does not** include local hotel taxes paid on the operator's behalf by a hotel marketplace facilitator. For all taxpayers, this does not include the local hotel taxes imposed within the corporate limits of the city of Chicago and reported and paid on this return: Chicago 1% Municipal Hotel Tax, Illinois Sports Facilities Tax (ISFT), and Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax.

Line 3 - Enter the total receipts, excluding state and local taxes you collected, from rooms of permanent guests (persons who occupy or have the right to occupy any rooms for at least 30 consecutive days).

Line 4 - Enter 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 4. We will disallow any deduction that is not itemized. "Other deductions" include, but are not limited to, 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.

For additional information, see our **Hotel Operators' Occupation Tax Information Page**.

Line 5 - If the hotel is located in Chicago, enter the MPEA Hotel Tax you collected for this liability period. If you do not know this amount, you must add Lines 2, 3 and 4; subtract this amount from Line 1; and, multiply this amount by .02234.

Line 6 - Figure your total deductions or credits. Add Lines 2 through 5.

Line 7 - Figure your taxable base. Subtract Line 6 from Line 1.

Step 2: Figure your total tax

Line 8 - Figure your State tax. Multiply Line 7 by .0564.

Line 9 - Figure your Chicago taxes. Multiply Line 7 by .05235.

Tax rates are available on our **Excise Tax Rates and Fees Page**.

Step 3: Figure your discount

Line 11 - If you file your return and pay on time (postmarked or delivered on or before the due date), multiply Line 10 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 10, 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 11.

Line 16 - Figure your payment due. Subtract Line 15 from Line 14. 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, Penalties and Interest for Illinois Taxes**.

Step 5: 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, enter the name of the suit on the line provided.

Step 6: 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.