



Illinois Department of Revenue

Form RHM-7 Instructions

General Information

Who must file this form?

If you have businesses at more than one location (site) or if, beginning July 1, 2026, you are a hotel marketplace facilitator (including re-renters of hotel rooms and hosting platforms for short-term rentals who otherwise meet the definition of “hotel marketplace facilitator”) and you rent hotel rooms at more than one location, you must complete and attach Form RHM-7, Hotel Operators’ Occupation Tax Multi-Site Schedule, to your Form RHM-1, Hotel Operators’ Occupation Tax Return, to show the breakdown of taxes collected and paid from each location. For more information, see **Publication 106, Hotel Operators’ Occupation Tax**.

How do I report my taxable receipts?

Follow the specific instructions below to report your taxable receipts. For paper form filers who receive preprinted returns from the Illinois Department of Revenue (IDOR), we print the location code, location name, address, and applicable tax rate for each of your locations based on the information you provided at the time you registered. If you have taxable receipts for the current period from a location that is not listed on a preprinted return you received from IDOR, you must provide the name and address of the location on Form RHM-7 and then report the taxable receipts for that location. Hotel marketplace facilitators (including re-renters of hotel rooms and hosting platforms for short-term rentals) must register as changing location hotel operators for each location where they rent rooms.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Forms RHM-1 and RHM-7. MyTax Illinois also allows for electronic payment of any tax due.

What if I need to add or remove one of my locations?

MyTax Illinois allows users to add or remove their locations, using the Maintain Locations link in your account. You also can email us at REV.CRD@Illinois.gov, call us **217-785-3707**, or write us at:

CENTRAL REGISTRATION DIVISION

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19030

SPRINGFIELD IL 62794-9030

It is important to keep your registration information updated so your returns will include the correct tax rates.

How can I find out what tax rates I should be collecting?

If you file electronically using MyTax Illinois, the rates will be populated for you according to your registration. Tax rates are available on our **Excise Tax Rates and Fees Page**.

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

When completing this form, round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar. 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: Identify each location where you provide rooms and figure your tax due for that location

Line 7 - Figure your taxable base. Total all of your receipts, subtract the local and MPEA tax you collected, and other deductions. For additional information, see our [Hotel Operators' Occupation Tax Information Page](#).

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 the [Excise Tax Rates and Fees Page](#).

Step 2: Total each page and include these totals on your Form RHM-1

Add all page totals for each column, and transfer the grand totals to the appropriate lines on Form RHM-1.