



RT-2 Instructions

General Information

Who must file Form RT-2?

You must file Form RT-2, Telecommunications Tax Return, if you provide services that are subject to Telecommunications Excise Tax. Telecommunications Excise Tax is imposed on intrastate messages as well as interstate messages (*i.e.*, those that originate or terminate in Illinois and are billed to a service address in Illinois). The types of telecommunications that are taxable include, but are not limited to, messages or information transmitted through use of local, toll, or wide area telephone services; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunication services; specialized mobile radio; stationary two-way radio; paging services; any other form of mobile and portable one-way or two-way communications; and any other transmission of messages or information by electronic or similar means. 35 ILCS 630/2(c).

Note: You still must file Form RT-2 on or before the due date even if you had no business activity during the period for which your Form RT-2 is due.

When must I file Form RT-2?

Unless we notify you to do otherwise, you must file Form RT-2, Telecommunications Tax Return, each month on or before the last day of the month following the month for which you are filing (*e.g.*, Form RT-2 for the month of February is due on or before March 31). **Note:** If the due date falls on a weekend or holiday, your return and payment are due the next business day.

If we have changed your filing status to

- **quarterly**, Form RT-2 is due on or before the last day of the month following the quarter for which you are filing (*e.g.*, Form RT-2 for the first calendar quarter is due on or before April 30.)
- **annually**, Form RT-2 is due on or before January 31 of the year following the year for which you are filing (*e.g.*, Form RT-2 for the year 2027 is due on or before January 31, 2028).

If you are filing a **final return**, Form RT-2 is due not more than one month after you sold or discontinued your business.

Can I file this return electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form RT-2. MyTax Illinois also allows for electronic payment of any tax due. You can also file Form RT-2 using a direct file service through an outside vendor.

To use a direct file service, electronic transmitters, software developers, and taxpayers must register using the Business Electronic Filing Enrollment (BEFE) process through [MyDevPortal](https://mydevportal.illinois.gov).

Note: Some taxpayers are mandated to file Form RT-2 electronically. For more information, see our website at tax.illinois.gov.

What if I have transactions at more than one location?

You must register your business locations with the Illinois Department of Revenue prior to filing Form RT-2. You then must complete Form RT-2-M, Telecommunications Tax Schedule, and submit it with your Form RT-2 to report transactions at all of your business locations.

How can I verify the rate of Telecommunications Excise Tax for each municipality and county where I provide service?

To verify your Telecommunications Excise Tax rates (*i.e.*, state and local telecommunications taxes) go to the MyTax Illinois Tax Rate Finder at mytax.illinois.gov.

If you file Form RT-2 electronically using MyTax Illinois, the rates will be populated for you on Form RT-2-M according to the locations you register. MyTax Illinois allows users to add or remove locations using the Maintain Locations link in your Telecommunications Excise Tax account. You also can contact us by calling 217 785-3707 or writing to:

**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.

What if I need help?

If you need help, write to us at the address on the front of this return or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906**. You may also visit our website at tax.illinois.gov or scan the QR code provided.



Step-by-Step Information

Step 1: Figure your net gross charges subject to tax

Line 1

Enter the total gross charges billed during the period for which you are filing this return. "Gross charges" include any amount paid for

- telecommunications originated or received in Illinois and
- all services and equipment you provided in connection therewith, whether paid for with cash, credit, services, or property.

When you figure your gross charges, do **not** deduct the cost of

- providing such telecommunications;
- materials used in providing telecommunications;
- labor or service; or
- any other expense you incur in providing telecommunications. 35 ILCS 630/10.

Line 2

If credit is used to pay for telecommunications services and equipment, enter the credit amount here when the credit is paid.

Lines 4a through 4d

Enter the amount of gross charges that you included in Line 1 that were billed to

- **4a** - the federal government;
- **4b** - the state of Illinois;
- **4c** - resellers that will later bill and collect tax from the end user (Note that sales to resellers are exempt from tax only if you have documentation from the reseller that they are a reseller.); and
- **4d** - any customer claiming another valid deduction (Identify your "other" deductions and include the total gross receipts, excluding those on Lines 4a, 4b, and 4c, that are exempt from tax and included in Line 1. If you are taking a deduction for a DCEO-certified business enterprise, list the business name and amount of the deduction.)

Step 2: Figure your tax due

Line 7a

Enter the amount of Line 6 that represents net gross charges that are subject to the current combined state and municipal tax rate.

Line 7b

Multiply Line 7a by the current combined state and municipal tax rate. For reporting periods after June 2025, your Telecommunications Excise Tax rate includes the state 9-8-8 Suicide and Crisis Lifeline surcharge ("9-8-8 surcharge").

Line 8a

Enter the amount of Line 6 that represents net gross charges that are subject to tax rates **other than** the current combined state and municipal tax rate.

Line 8b

Multiply Line 8a by the other combined state and municipal tax rate.

Line 10

To prevent multi-state taxation, you may take a credit against the tax that is owed if you paid tax to another state. You may not take a credit that is greater than the tax owed. See 35 ILCS 630/4.

You may also take a credit against the tax that is owed if you paid tax on services you purchased and resold from a telecommunication retailer. See 35 ILCS 630/8.

Line 12

If you file a return and pay the amount you owe by the due date, you are allowed a cost of collection discount. Multiply Line 11 by 1 percent (.01) and enter the results on Line 12.

Line 15

If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.

Line 17

If you wish to apply credit, enter the amount of credit you are using.

Line 18

Subtract Line 17 from Line 16. This is the total amount of tax you owe.

Line 19
For reporting periods after June 2025, enter the amount of 9-8-8 surcharge included in the total tax due. The 9-8-8 surcharge is included in your combined state and local Telecommunications Excise Tax rate. Line 19 is informational only, and the amount you enter does not impact the calculation of your Telecommunications Excise Tax due. Illinois Public Act 106-4 requires that this amount be reported separately on the return. To calculate the amount of 9-8-8 surcharge included in the total tax due, multiply the amount on Line 7a and any amount on Line 8a that is subject to the 9-8-8 surcharge by 1.65 percent (.0165).

Step 3: Sign below

We cannot process this form until it is signed by the owner, officer, or other person authorized to sign the return.

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 or were required to make quarter-monthly payments and failed to do so, 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. For more information, see **Publication 103, Penalty and Interest for Illinois Taxes**, available on our website at tax.illinois.gov.

We will bill you for any penalty and interest amounts owed.

Send your return and remittance to:

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