



RT-2-M Instructions

General Information

Who must file this form?

If you have one business providing services that are subject to Telecommunications Excise Tax but provide such services at more than one location (site), you must report and pay the tax according to the rates of each particular location. You must register your business locations with the Illinois Department of Revenue prior to filing Form RT-2, Telecommunications Tax Return. You then must complete Form RT-2-M, Telecommunications Tax Schedule, and submit it with your Form RT-2 to show the breakdown of taxes for each site.

How do I report my gross charges subject to Telecommunications Excise Tax?

Follow the specific instructions below to report your gross charges. For paper form filers who receive preprinted returns from the Department, we print the location code, location name, and applicable tax rate for each of your sites based on the information you provided at the time you registered. If you have gross charges for the current period from a site that is not listed on a preprinted return you received from the Department, you must provide the location code and name of the site on Form RT-2-M and then report the gross charges for that site.

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: Identify by name and code where you provide service and figure your tax due

For paper form filers who do not receive preprinted returns from the Department, provide the location code and name of the site, and complete Lines 7a through Line 10.

Line 7a

Enter the net gross charges subject to the current combined (*i.e.*, state and municipal) tax rate.

Line 7b

Multiply Line 7a by the current combined 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 net gross charges subject to tax rates **other than** the current combined tax rate.

Line 8b

Enter the total amount of tax due that is **not** subject to the combined tax rate. Determine the net gross charges from Line 8a subject to tax, and multiply it by the appropriate tax rate.

If you have multiple rates to report, determine the net gross charges from Line 8a that are subject to tax at each of the multiple rates. Multiply each amount by the appropriate tax rate, and add the sum of all tax and write the total on Line 8b.

Line 9

Add Lines 7b and 8b. This is your total tax due for the municipality or county listed.

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.