

General Information

Who must file Form RT-2-X?

You must file Form RT-2-X, Amended Telecommunications Tax Return, if you are registered with the Illinois Department of Revenue (IDOR) to file Form RT-2, Telecommunications Tax Return, and you need to:

- correct your Form RT-2 to pay more tax;
- request a credit for tax you overpaid (Do not use the credit until we notify you that your credit has been approved.);
- respond to a notice or bill;
- make corrections to line items but there is no change in the amount of tax due; or
- correct your entries on Form RT-2-M, Telecommunications Tax Schedule, regardless of whether the change results in a credit or balance due.

Can I file this return electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your RT-2-X if you filed your original return for the same period through MyTax Illinois. MyTax Illinois also allows for electronic payment of any tax due.

You can also file Form RT-2-X using a direct file service through an outside vendor.

What is the deadline for filing Form RT-2-X?

You must file Form RT-2-X any time you need to correct your original Form RT-2 or a previously filed Form RT-2-X. The period for which you can claim a credit for an overpayment of Telecommunications Excise Tax depends on when you file your Form RT-2-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. 35 ILCS 630/10.

We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

Note: For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Telecommunications Excise Tax Act will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired. 35 ILCS 630/10.

What if I have transactions at more than one location?

You must complete Form RT-2-M, Telecommunications Tax Schedule, and attach it to your Form RT-2-X if you are reporting transactions at more than one location. You must register any business locations not currently registered with the Illinois Department of Revenue prior to filing Form RT-2-X.

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

To verify your telecommunications 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-X 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.

Where do I mail my completed Form RT-2-X?

Mail your completed Form RT-2-X, and payment (if applicable) to us at:

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

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

Make sure you write your figures as they should have been filed. Do not write the difference between the figures that were originally filed and the correct figures.

Line 1

Enter the total gross charges billed during the period for which you are filing this amended 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 630/2(a).

Line 2

If credit is used to pay for telecommunications services and equipment, enter the credit amount on Line 2 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 the reseller provides you with documentation 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 indicated 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, you must list the business name and the 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 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 104-6 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).

Line 20

Enter the total amount that you have paid. This figure includes the amount you paid with your actual return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. This figure does not include any quarter-monthly payments made. Quarter-monthly payments should be reported on Line 14 of this return. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

Line 21

If Line 20 is greater than Line 18, subtract Line 18 from Line 20. This is the amount you have overpaid.

Line 22

If Line 20 is less than Line 18, **subtract Line 20 from Line 18.** This is the amount you owe. We will bill you for penalties and interest.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 notice or bill. For more information, see **Publication 103, Penalty and Interest for Illinois Taxes**, available on our website at tax.illinois.gov.

Step 3: Check the reason you are filing this amended return

Check the reason that best describes why you are filing Form RT-2-X.

Note: If you check "Other" and are a party to a civil suit involving the amount claimed, provide the name of the suit on the line provided.

Step 4: Sign below

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