

Form RT-2-X Instructions

General Information

Who must file Form RT-2-X?

You must file Form RT-2-X, Amended Telecommunications Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment.

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RT-2-X. **Note:** This only applies for reporting periods where the original RT-2 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. To receive a copy of Publication 103, visit our website at tax.illinois.gov.

What if my return covers 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.

What if I had no business activity during the period for which my return is due?

You must file your return on or before the due date even if you had no business activity during the period for which your return is due.

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**

Note: You can file Form RT-2-X electronically using MyTax Illinois at tax.illinois.gov.

What if I have questions?

If you have any questions, write us at the address above or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517**.

Step-by-Step Instructions

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 - Total gross charges billed during the period for which you are filing this amended return.

“**Gross charges**” is the 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.

Line 2 - If credit is used to pay for telecommunications services and equipment, write the credit amount on Line 2 when the credit is paid.

Line 4c - resellers that will later bill and collect tax from the end user. **Note:** Sales to resellers are exempt from tax only if the reseller provides you with documentation that they are a reseller.

Line 4d - Identify your “other” deductions on Line 4d 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 write the amount of the deduction on the line provided.

Step 2: Figure your tax due

Line 7a - Amount of Line 6 that represents net gross charges that are subject to the current state and municipal tax rates.

Line 7b - Multiply Line 7a by the current tax rates.

Line 8a - Amount of Line 6 that represents net gross charges that are subject to tax rates **other than** the current state and municipal tax rates.

Line 8b - Multiply Line 8a by the correct tax rates.

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.

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.

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 write 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 - Write 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 20 - If Line 19 is greater than Line 18, subtract Line 18 from Line 19. This is the amount you have overpaid.

Line 21 - If Line 19 is less than Line 18, **subtract Line 19 from Line 18.** This is the amount you owe. We will bill you for penalties and interest.

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

Check the best description of why you are completing Form RT-2-X.

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