

Form RHM-1-X Instructions

General Instructions

Who must file Form RHM-1-X?

You must file Form RHM-1-X, Amended Hotel Operators' Occupation Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RHM-1-X and, if necessary, your RHM-7. **Note:** This only applies for reporting periods where the original RHM-1 was filed electronically.

What if I fail to file my return or pay the amount I owe?

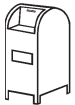
You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax 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 RHM-7, Hotel Operators' Occupation Multi-Site Schedule, and attach it to your Form RHM-1-X if you are reporting transactions at more than one location.

Where do I mail my completed Form RHM-1-X?

Mail your completed Form RHM-1-X, and payment (if applicable) to us at:



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

Where 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 4:30 p.m. at **217 782-7517**.

Step-by-Step Instructions

Step 1: Figure your taxable receipts and deductions

Line 2 - Total of local hotel taxes paid directly to a local jurisdiction. This does not include the local hotel taxes: Chicago Municipal Hotel Tax, Illinois Sports Facilities Tax (ISFT), and Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax.

Line 3 - Total receipts, excluding state and local taxes you collected, from rooms of permanent guests (persons who occupy or have the right to occupy any rooms for at least 30 consecutive days).

Line 4 - Write the description and amount, excluding state and local taxes you collected, of each "other deduction" you are claiming. The total of all other deductions must equal the amount on Line 4. We will disallow any deduction that is not itemized. "Other deductions" include, but are not limited to, meeting rooms, rooms occupied by authorized persons of the diplomatic corps (e.g., consuls and diplomats), display rooms, sample rooms, offices, and private dining rooms. Visit our website at tax.illinois.gov and see Publication 106, Allowable Deductions for IDOR-Collected Hotel Taxes, for more information.

Line 5 - If your hotel is located in Chicago, write the MPEA Hotel Tax you collected for this liability period. If you do not know this amount, you must add Lines 2, 3 and 4; subtract this amount from Line 1; and, multiply this amount by .02234.

Step 3: Figure your discount

Line 11 - If you file your return and pay on time (postmarked or delivered on or before the due date), multiply Line 10 by the preprinted rate.

Note: For the entire calendar year, you are entitled to a cost of collection discount of \$25 or 2.1 percent of Line 10, whichever is greater. When you file your December return, check all the returns you have filed for that year. If the total of your cost of collection discounts on all returns (except the return for December) is less than \$25, write the difference to Line 11.

Line 16 - Figure your payment due. Subtract Line 15 from Line 14. This is the amount you owe. If you do not pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest you owe. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of Publication 103, visit our website at tax.illinois.gov.

Step 5: Check the reason you are filing an amended return

Check the best description of why you are completing Form RHM-1-X. 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.

Step 6: Sign below

If this return is completed by a paid tax preparer, the preparer must sign on the second line. Whether or not this return is completed by a paid tax preparer, an owner, partner, or officer of the business must sign on the first line.