

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 495
TELECOMMUNICATIONS EXCISE TAX

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AUTHORITY: Implementing the Telecommunications Excise Tax Act [35 ILCS 630] and authorized by Section 17 of the Telecommunications Excise Tax Act [35 ILCS 630].

SOURCE: Adopted at 14 Ill. Reg. 11321, effective July 1, 1990; amended at 21 Ill. Reg. 13658, effective September 29, 1997; amended at 22 Ill. Reg. 11886, effective June 29, 1998; amended at 24 Ill. Reg. 12082, effective July 28, 2000; amended at 25 Ill. Reg. 197, effective December 26, 2000; amended at 25 Ill. Reg. 5034, effective March 19, 2001; amended at 27 Ill. Reg. 9614, effective June 13, 2003; amended at 42 Ill. Reg. 19044, effective October 3, 2018; amended at 45 Ill. Reg. 14494, effective November 2, 2021; amended at 47 Ill. Reg. 1467, effective January 17, 2023; amended at 47 Ill. Reg. 5816, effective April 4, 2023; amended at 48 Ill. Reg. 16566, effective November 4, 2024; amended at 50 Ill. Reg. _____, effective _____.

Section 495.100 Meaning of "Gross Charges"

- a) *"Gross charge" means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer, valued in money, whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of those telecommunications, the cost of materials used, labor or service cost or any other expense whatsoever.* (Section 2(a) of the Telecommunications Excise Tax Act ("the Act") [35 ILCS 630/2(a)] A retailer may provide services to customers that are not provided in connection with originating or receiving telecommunications. If those services are not necessary for or directly related to

44 the retailer's provision of telecommunications to customers and the charges for the
 45 services are disaggregated and separately identified from other charges, the
 46 charges need not be included in "Gross charges". Without limitation, examples of
 47 services not included in "Gross charges" are directory advertising; specialized
 48 designing and/or engineering services; specialized security measures; and
 49 consulting services.

50
 51 b) *"Gross charges" shall not include charges for customer equipment, including*
 52 *such equipment that is leased or rented by the customer from any source, wherein*
 53 *those charges are disaggregated and separately identified from other charges.*
 54 [35 ILCS 630/2(a)(4)] Customer equipment includes, but is not limited to, all
 55 items generally classified as customer equipment or terminal equipment, such as
 56 telephone instruments and station sets, dialers, modems, private branch exchanges
 57 (PBXs), inside wiring, facsimile machines, pagers and non-electronic associated
 58 items such as documentation, manuals and furniture. Items of customer
 59 equipment, including maintenance and miscellaneous services, may be leased,
 60 rented or sold to one customer or a group of customers without being included in
 61 the gross charges, but will be subject to retailers' occupation or use taxes. To be
 62 exempt, the charges for customer equipment must be disaggregated and separately
 63 identified from other charges in the books and records of the retailer.

64
 65 c) *"Gross charges" does not include:*

- 66
 67 1) *Any amounts added to a purchaser's bill because of a charge made*
 68 *pursuant to:*
 69
 70 A) *the tax imposed by the Telecommunications Excise Tax Act (35*
 71 *ILCS 630/1 et seq.);*
 72
 73 B) *charges added to customers' bills pursuant to the provisions of*
 74 *Sections 9-221 or 9-222 of the Public Utilities Act (220 ILCS 5/9-*
 75 *221, 222), as amended, or any similar charges added to customers'*
 76 *bills by retailers who are not subject to rate regulation by the*
 77 *Illinois Commerce Commission for the purpose of recovering any*
 78 *of the tax liabilities or other amounts specified in such provisions*
 79 *of the Public Utilities Act;*
 80
 81 C) *the tax imposed by Section 4251 of the Internal Revenue Code (26*
 82 *U.S.C. 4251);*
 83
 84 D) *911 surcharges; or*
 85

- 86 E) *the tax imposed by the Simplified Municipal Telecommunications*
87 *Tax Act (35 ILCS 636/5-1 et seq.). [35 ILCS 630/2(a)(1)]*
88
- 89 2) *Charges for a sent collect telecommunication received outside of the State.*
90 *[35 ILCS 630/2(a)(2)]*
91
- 92 3) *Charges for leased time on equipment or charges for the storage of data*
93 *or information for subsequent retrieval or the processing of data or*
94 *information intended to change its form or content. [35 ILCS 630/2(a)(3)]*
95 *Charges for answering services, for example, whether provided*
96 *electronically or by live operators, represent charges for the storage of*
97 *information or data for subsequent retrieval, and are not subject to tax,*
98 *provided that these charges, if provided in connection with taxable*
99 *telecommunications, are disaggregated and separately identified in the*
100 *books and records of the retailer. Charges for automated data storage,*
101 *retrieval and processing services or for the use of computer time or other*
102 *equipment are not included in gross charges. Automated information*
103 *retrieval or data processing charges are not included in gross charges. For*
104 *example, a customer who accesses an on-line computer data base would*
105 *not be subject to tax on the charge for the data processing or inquiry, but*
106 *would be subject to tax on the charge for the transmission of the data. If a*
107 *telecommunications retailer provides both transmission and data*
108 *processing services, the charges for each must be disaggregated and*
109 *separately identified in the books and records of the retailer. See 35 ILCS*
110 *630/2(a)(10).*
111
- 112 4) *Charges to business enterprises certified under Section 9-222.1 of the*
113 *Public Utilities Act (220 ILCS 5/9-222.1), as amended, or under Section*
114 *95 of the Reimagining Energy and Vehicles in Illinois Act (20 ILCS*
115 *686/95), to the extent of such exemption and during the period of time*
116 *specified by the Department of Commerce and Economic Opportunity.*
117 *[35 ILCS 630/2(a)(5)]*
118
- 119 5) *Charges to business enterprises certified under the Manufacturing Illinois*
120 *Chips for Real Opportunity (MICRO) Act (35 ILCS 45/110-1 et seq.), to*
121 *the extent of the exemption and during the period of time specified by the*
122 *Department of Commerce and Economic Opportunity. [35 ILCS*
123 *630/2(a)(5.1)]*
124
- 125 6) *Charges to entities certified under Section 605-1115 of the Department of*
126 *Commerce and Economic Opportunity Law of the Civil Administrative*
127 *Code of Illinois to the extent of the exemption and during the period of*

time specified by the Department of Commerce and Economic Opportunity. [35 ILCS 630/2(a)(5.2)]

76) *Charges for telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries when the tax imposed under by the Telecommunications Excise Tax Act (35 ILCS 630/1 et seq.) has already been paid to a retailer and only to the extent that the charges between the parent corporation and wholly owned subsidiaries or between wholly owned subsidiaries represent expense allocation between the corporations and not the generation of profit for the corporation rendering such service. [35 ILCS 630/2(a)(6)]*

87) *Bad debts. Bad debt means any portion of a debt that is related to a sale at retail for which gross charges are not otherwise deductible or excludable that has become worthless or uncollectable, as determined under applicable federal income tax standards. If the portion of the debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion during the reporting period in which the payment is made. [35 ILCS 630/2(a)(7)]*

98) *Charges paid by inserting coins in coin-operated telecommunication devices. [35 ILCS 630/2(a)(8)]*

109) *Amounts paid by telecommunications retailers under the Telecommunications Municipal Infrastructure Maintenance Fee Act (35 ILCS 635/1 et seq.). [35 ILCS 630/2(a)(9)]*

110) *Charges for nontaxable services or telecommunications if:*

A) *those charges are aggregated with other charges for telecommunications that are taxable;*

B) *those charges are not separately stated on the customer bill or invoice; and*

C) *the retailer can reasonably identify the nontaxable charges on the retailer's books and records kept in the regular course of business. If the nontaxable charges cannot reasonably be identified, the gross charge from the sale of both taxable and nontaxable services or telecommunications billed on a combined basis shall be attributed to the taxable services or telecommunications. The*

burden of proving nontaxable charges shall be on the retailer of the telecommunications. [35 ILCS 630/2(a)(10)]

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- d) *Value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission* are exempt. [35 ILCS 630/2(c)] For example, the charges for computer data, protocol conversions that permit computers to exchange data, no matter which languages or protocols a computer's out-put may be in, and packet-switching, which groups data into packets for efficiency of transmission, would be exempt.
 - e) Advertising revenue either from online directory sales (e.g., yellow pages) or from message additions to telecommunications service are not included in gross charges. For example, revenues from an advertising message preceding a time/weather call are not included in gross charges.
 - f) Contributions to a telethon fund-raising campaign are not included in gross charges.
 - g) Gross charges shall include, but are not limited to, charges for unlisted or unpublished numbers, operator assistance, directory information, call-waiting, call-forwarding, and burglar alarm services provided by telecommunications retailers.
 - h) A caller located in Illinois who calls a 900 number and receives a billing for that call at the caller's service address will have made a call subject to telecommunications excise tax. The invoice to the caller for a 900 number call need not separately state the line charge and tax specifically. However, the telecommunications retailer is responsible for remitting the tax due on the line charge.
 - i) Gross charges shall include the transmission charges for premium services. Time/weather, gab line/party line and other public announcement services of information and entertainment, and charges for the message content or information of those services, are not included in gross charges.

EXAMPLE: A call to a 900 code number is made to register an opinion in a poll. The caller is billed \$1.00. \$.80 is the transmission charge. \$.80 is included in gross charges.
 - j) Charges for billing and collection received by telecommunications retailers from persons selling services or products to the telecommunications retailers' customers, which are billed and collected by the telecommunications retailers, are

213 not included in gross charges.

214

215 EXAMPLE: A call to a 900 code number to sell a product is billed by the
216 telecommunications retailer as follows:

217

\$25.00 service charge to caller for product or service

\$.30 call charge (15¢ call, 15¢ billing and collection)

\$.15 billing and collection charge is not included in gross
charges

\$25.00 is not included in gross charges

\$.15 is included in gross charge

218

219 k) Billing and collections charges paid by persons selling services or products to
220 telecommunications retailers' customers or billing and collections charges paid by
221 telecommunications retailers to credit card companies whose holders have
222 charged calls are not includable in gross charges.

223

224 l) Taxes imposed on consumers for community 911 service, lifeline service or other
225 services required by regulatory authorities or government are not includable in
226 gross charges.

227

228 m) Gross charges do not include charges for Internet access as defined in 47 U.S.C.
229 151. For example, data plans provided by mobile or wireless telecommunications
230 providers generally are subject to the federal moratorium.

231

232 n) *"Gross charges" for private line service shall include:*

233

234 1) *charges imposed at each channel point within this State;*

235

236 2) *charges for the channel mileage between each channel point within this*
237 *State; and*

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239 3) *charges for that portion of the interstate inter-office channel provided*
240 *within Illinois. Charges for that portion of the interstate inter-office*
241 *channel provided in Illinois shall be determined by the retailer as follows:*

242

243 A) *For interstate inter-office channels having 2 channel termination*
244 *points, only one of which is in Illinois, tax may be imposed on 50%*
245 *of the total charge imposed. For example, tax would be imposed*

246 on 50% of the total charge for a private line with one termination
 247 point in Chicago and one termination point in San Francisco.

248
 249 B) *For interstate inter-office channels having more than 2 channel*
 250 *termination points, one or more of which are in Illinois, tax may be*
 251 *imposed on an amount equal to the total charge multiplied by a*
 252 *fraction, the numerator of which is the number of channel*
 253 *termination points within Illinois and the denominator of which is*
 254 *the total number of channel termination points. For example,*
 255 *Illinois would receive tax on 60% of the total charge for a private*
 256 *line that had 3 termination points in Illinois, 1 termination point in*
 257 *New York and 1 termination point in Los Angeles. Using the*
 258 *same apportionment rule, New York and Los Angeles would each*
 259 *receive tax on 20% of the total charge.*

260
 261 C) Tax may be imposed using any *other method that reasonably*
 262 *apportions the total charges for interstate inter-office channels*
 263 *among the states in which channel termination points are located.*
 264 [35 ILCS 630/2(a)] For instance, the Illinois mileage of the
 265 channel could be calculated by determining a fraction, the
 266 numerator of which is the actual measured Illinois miles of that
 267 channel and the denominator of which is the actual measured route
 268 miles of the entire channel. If it is impossible for a retailer to
 269 measure actual route miles, a method that accurately approximates
 270 the Illinois route miles of an interstate inter-office channel and
 271 accurately approximates the route miles of the entire channel can
 272 be used (e.g., the use of straight-line air miles). Any method of
 273 approximation used by a telecommunications provider shall be
 274 subject to verification by the Department.

275
 276 (Source: Amended at 50 Ill. Reg. _____, effective _____)

277
 278 **Section 495.135 Tax Returns – When Due – (Contents)**

279
 280 a) Monthly Returns
 281 *On or before the last day of each calendar month, each retailer maintaining a*
 282 *place of business in this State shall make a return to the Department for the*
 283 *preceding calendar month, stating the following*~~*On or before the 15th day of each*~~
 284 ~~*calendar month, each retailer maintaining a place of business in this State shall*~~
 285 ~~*make a return to the Department for the preceding calendar month, stating the*~~
 286 ~~*following:*~~

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 288 1) *The retailer's name;* ~~*Retailer's name.*~~

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- 2) The address of the principal place of business, and the address of the principal place of business (if that is a different address) from which the retailer engages in the business of transmitting telecommunications;~~The address of the principal place of business, and the address of the principal place of business (if that is a different address) from which the retailer engages in the business of transmitting telecommunications.~~
- 3) Total amount of gross charges billed by the retailer during the preceding calendar month for providing telecommunications during such calendar month;~~Total amount of gross charges billed by the retailer during the preceding calendar month for providing telecommunications during such calendar month.~~
- 4) Total amount received by the retailer during the preceding calendar month on credit extended;~~Total amount received by the retailer during the preceding calendar month on credit extended.~~
- 5) Deductions allowed by law;~~Deductions allowed by law.~~
- 6) Gross charges which were billed by the retailer during the preceding calendar month and upon the basis of which the tax, including the surcharge, is imposed; ~~Gross charges billed by the retailer during the preceding calendar month and upon the basis of which the tax is imposed.~~
- 7) Amount of tax (computed upon Item 6); and~~Amount of tax (computed upon Item 6).~~
- 8) Amount of the statewide 9-8-8 surcharge included in item 7 [35 ILCS 630/6(a)]

b) Quarterly Returns

If the retailer's average monthly tax billings due to the Department under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act do not exceed \$1,000, the Department may authorize the retailer's returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 30 of such year; with the return for April, May, and June of a given year being due by July 31st of such year; with the return for July, August, and September of a given year being due by October 31st of such year; and with the return for October, November, and December of a given year being due by January 31st of the following year. 35 ILCS 630/6(c). Such quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.~~If the~~

~~retailer's average monthly tax billings due to the Department do not exceed \$200, the Department may authorize the returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 15 of such year; with the return for April, May, and June of a given year being due by July 15 of such year; with the return for July, August, and September of a given year being due by October 15 of such year; and with the return for October, November, and December of a given year being due by January 15 of the following year. Such quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.~~

c) Annual Returns

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax billings due to the Department under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act do not exceed \$400, the Department may authorize the retailer's return to be filed on an annual basis, with the return for a given year being due by January 31st of the following year. 35 ILCS 630/6(c). Such annual returns, as to form and substance, shall be subject to the same requirements as monthly returns. ~~If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax billings due to the Department do not exceed \$50, the Department may authorize the return to be filed on an annual basis, with the return for a given year being due by January 15 of the following year. Such annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.~~

d) Quarter Monthly Payments in Certain Instances

Each retailer whose average monthly liability to the Department under the Telecommunications Excise Tax Act and the Simplified Municipal Telecommunications Tax Act was \$25,000 or more during the preceding calendar year, excluding the month of highest liability and the month of lowest liability in such calendar year, and who is not operated by a unit of local government, shall make estimated payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which tax collection liability to the Department is incurred in an amount not less than the lower of either 22.5% of the retailer's actual tax collections for the month or 25% of the retailer's actual tax collections for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final liability of the retailer's return for that month. Any outstanding credit, approved by the Department, arising from the retailer's overpayment of its final liability for any month may be applied to reduce the amount of any subsequent quarter monthly payment or credited against the final liability of the retailer's return for any subsequent month. If any quarter monthly payment is not paid at the time or in the amount required by Section 6 of the Telecommunications Excise Tax Act, the retailer

shall be liable for penalty and interest on the difference between the minimum amount due as a payment and the amount of such payment actually and timely paid, except insofar as the retailer has previously made payments for that month to the Department in excess of the minimum payments previously due. 35 ILCS 630/6(d). Each retailer whose average monthly liability to the Department was \$10,000 or more during the preceding calendar year, excluding the month of highest liability and the month of lowest liability in such calendar year, and who is not operated by a unit of local government, shall make estimated payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which tax collection liability to the Department is incurred in an amount not less than the lower of either 22.5% of the retailer's actual tax collections for the month or 25% of the retailer's actual tax collections for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final liability of the retailer's return for that month. Any outstanding credit, approved by the Department, arising from the retailer's overpayment of its final liability for any month may be applied to reduce the amount of any subsequent quarter monthly payment or credited against the final liability of the retailer's return for any subsequent month. If any quarter monthly payment is not paid at the time or in the amount required by this Section, the retailer shall be liable for penalty and interest on the difference between the minimum amount due as a payment and the amount of such payment actually and timely paid, except insofar as the retailer has previously made payments for that month to the Department in excess of the minimum payments previously due.

e) Direct Return by Taxpayer

When a taxpayer does not pay the Telecommunications Excise Tax to a retailer, such taxpayer shall file a return with the Department and pay the tax upon that portion of gross charges so paid to the retailer during the preceding calendar month by the ~~last~~^{15th} day of the month following that month. When a taxpayer pays the Telecommunications Excise Tax directly to the Department, ~~the Department~~ (upon request from the taxpayer,) the Department shall issue an appropriate receipt to the taxpayer showing that the taxpayer has paid the tax to the Department. The receipt shall be sufficient to relieve the taxpayer from further liability for the amount of tax to which the receipt may refer.

(Source: Amended at 50 Ill. Reg. _____, effective _____)

Section 495.140 Imposition of Telecommunications Excise Tax

a) The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charge for such telecommunications purchased at retail from retailers until July 1, 2025. Beginning July 1, 2025, the rate shall be 8.65%

418 of the gross charge for such telecommunications purchased at retail from retailers.
 419 The 1.65% increase in the rate from 7% to 8.65% under Public Act 104-0006
 420 shall be designated as the statewide 9-8-8 surcharge and is established to support
 421 and enhance the 9-8-8 Suicide and Crisis Lifeline in compliance with the National
 422 Suicide Hotline Designation Act of 2020 as codified in 47 U.S.C. 251 and 251a.
 423 35 ILCS 630/3(c). "9-8-8" means the universal telephone number within United
 424 States for the purpose of the national suicide prevention and mental health crisis
 425 hotline system operating through the National Suicide Prevention Lifeline
 426 maintained by the Assistant Secretary for Mental Health and Substance Use
 427 under Section 520E-3 of the Public Health Service Act (42 U.S.C. 290bb-36c) and
 428 through the Veterans Crisis Line maintained by the Secretary of Veterans Affairs
 429 under 38 U.S.C. 1720F(h). [35 ILCS 630/2(p)]

431 b) ~~Beginning~~*On and after* January 1, 2001, prepaid telephone calling arrangements
 432 *shall not be considered telecommunications subject to the telecommunications*
 433 *excise tax*~~Telecommunications Excise Tax.~~ [35 ILCS 630/3 and 4]~~(Sections 3 and~~
 434 ~~4 of the Act)~~*"Prepaid telephone calling arrangements" means the right to*
 435 *exclusively purchase telephone or telecommunications services that must be paid*
 436 *for in advance and enable the origination of one or more intrastate, interstate, or*
 437 *international telephone calls or other telecommunications using an access*
 438 *number, an authorization code, or both, whether manually or electronically*
 439 *dialed, for which payment to a retailer must be made in advance, provided that,*
 440 *unless recharged, no further service is provided once that prepaid amount of*
 441 *service has been consumed. Prepaid telephone calling arrangements include the*
 442 *recharge of a prepaid calling arrangement. For purposes of this Section*~~Section,~~
 443 *"recharge" means the purchase of additional prepaid telephone or*
 444 *telecommunications services whether or not the purchaser acquires a different*
 445 *access number or authorization code. For purposes of this Section,*
 446 *"telecommunications" means that term as defined in Section 2 of the*
 447 *Telecommunications Excise Tax Act [35 ILCS 630]. "Prepaid telephone calling*
 448 *arrangement" does not include an arrangement whereby a customer purchases a*
 449 *payment card and pursuant to which the service provider reflects the amount of*
 450 *such*~~the~~ *purchase as a credit on an invoice issued to that*~~account for a~~ *customer*
 451 *under an existing subscription plan. [35 ILCS 630/2(o)]*~~(Section 2 of the Act)~~

452
 453 c) The Telecommunications Excise Tax must be collected from a taxpayer by a
 454 "retailer maintaining a place of business in this State".

455
 456 1) *"Retailer maintaining a place of business in this State" means and*
 457 *includes any retailer having or maintaining within this State, directly or*
 458 *by a subsidiary, an office, distribution facilities, transmission facilities,*
 459 *sales office, warehouse or other place of business, or any agent or other*
 460 *representative operating within this State under the authority of the*

461 *retailer or its subsidiary, irrespective of whether such place of business or*
462 *agent or other representative is located here permanently or temporarily,*
463 *or whether such retailer or subsidiary is licensed to do business in this*
464 *State. [35 ILCS 630/2(m)](Section 2(m) of the Act)*

- 465
- 466 2) *Retailers maintaining a place of business in this State shall collect the tax*
- 467 *from the taxpayer by adding the tax to the gross charge for the act or*
- 468 *privilege of originating or receiving telecommunications in this State,*
- 469 *when sold for use. Whenever possible, the tax imposed by the*
- 470 *Telecommunications Excise Tax Act shall, when collected, be stated as a*
- 471 *distinct item separate and apart from the gross charge for*
- 472 *telecommunications. [35 ILCS 630/5]*~~*Retailers maintaining a place of*~~
- 473 ~~*business in this State shall collect the tax from the taxpayer by adding the*~~
- 474 ~~*tax to the gross charge for the act or privilege of originating or receiving*~~
- 475 ~~*telecommunications in this State, when sold for use. Whenever possible,*~~
- 476 ~~*the tax shall be stated as a distinct item separate and apart from the gross*~~
- 477 ~~*charge for telecommunications.*~~
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(Source: Amended at 50 Ill. Reg. _____, effective _____)