



Illinois Department of Revenue

Informational Bulletin

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Director of Revenue

For information or forms...

- Call us at:
1 800 732-8866 or
217 782-3336
- Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- Visit our web site at:
tax.illinois.gov
- Call our 24-hour
Forms Order Line at:
1 800 356-6302

This bulletin is written to
inform you of recent changes;
it does not replace statutes,
rules and regulations, or court
decisions.

Tax imposed on Digital Service Line (DSL) services

To: Providers of DSL services for Internet access

This is to inform you of the federal Internet Tax Freedom Act Amendments Act of 2007's preemption becoming effective for Illinois telecommunications.

Are DSL services for internet access taxable in Illinois?

Beginning July 1, 2008, DSL services purchased, used, or sold by a provider of Internet access, to provide Internet access are no longer subject to Illinois telecommunications taxes.

Note: DSL services purchased, used, or sold by a **nonprovider** of Internet access have never been affected and remain subject to Illinois telecommunications tax.

When do I stop reporting the taxable sales of DSL services?

Stop reporting these sales of service July 1, 2008. Taxable sales of DSL services are reported on

- ◆ Form RT-2, Telecommunication Tax Return, Line 9; or
- ◆ Form RT-10, Telecommunications Infrastructure Maintenance Fee Return, Line 8

What if I make an error on my return?

You must file an amended return for all applicable reporting periods. Depending on your tax responsibility, you must file either

- ◆ Form RT-2 - X, Amended Telecommunication Tax Return; or
- ◆ Form RT-10-X, Amended Telecommunications Infrastructure Maintenance Fee Return.

How do I obtain Form RT-2-X or Form RT-10-X?

Visit our web site at tax.illinois.gov or by using our 24-hour Forms Order Line.

