
Form MC-1-X General Information

Who must file Form MC-1-X?

You must file Form MC-1-X if you filed Form MC-1, Medical Cannabis Cultivation Privilege Tax Return, and you need to

- correct your return, either to pay more tax or to request a credit for overpaid tax;
- respond to a bill or notice; or
- make corrections to line items but not change the amount of tax due.

You must file one Form MC-1-X for each month you are amending. You cannot file one MC-1-X to amend several months.

Note: If you received a notice from us that your original return is unprocessable, we cannot process an amended return until you respond to the notice. Also, if you are requesting a credit, you will not be able to use it until we notify you that your credit has been approved.

What must I attach to this return?

You must attach Schedule MC-2, Medical Cannabis Sales, to your MC-1-X return to identify each dispensing organization to whom you made sales of medical cannabis during the reporting period.

You must attach Schedule MC-3, Medical Cannabis Deductions, to your MC-1-X return to identify each dispensing organization for which you are claiming deductions of medical cannabis during the reporting period.

What if I do not attach all applicable schedules to this return?

We will consider your amended return unprocessable and will issue a notice to you if you do not attach all required supporting schedules.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Medical Cannabis Cultivation Privilege Tax depends on when you file your Form MC-1-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 previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

Note: There is no deadline for making additional payments; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe.

Can I file this return electronically?

Yes, you can use *MyTax Illinois*, available on our website at tax.illinois.gov, to file your Form MC-1-X and all necessary schedules.

Where do I send my Form MC-1-X if I choose to file on paper?

Mail your completed Form MC-1-X and attachments to:



**SPRINGFIELD CASHIERING OPERATIONS
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19018
SPRINGFIELD IL 62794-9018**

How do I make a payment?

Payments must be made electronically. You can make an electronic payment through *MyTax Illinois*, available on our website at tax.illinois.gov.

Note: Businesses that **cannot** pay electronically are required to make cash payments. Additional instructions for submitting cash payments to the Department will be provided upon request.

What if I fail to file 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 amount you owe by the original due date of the return, 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 bill. 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 penalty and interest. For more information, see Publication 103, Penalty and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

What if I need help?

Visit our website at tax.illinois.gov, or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**.

Specific Instructions

When completing this form, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next dollar.

You must use Schedule MC-2, Medical Cannabis Sales, to report sales to each dispensing organization.

You must use Schedule MC-3, Medical Cannabis Deductions, to report deductions for each dispensing organization for which you are claiming deductions.

Step 1: Figure the total number of ounces sold

Line 1a - Enter the sum of the number of bulk ounces sold to dispensing organizations from Schedule MC-2. (Enter ounces to three decimal places.)

Line 1b - Enter the sum of the number of deductible bulk ounces from Schedule MC-3. This amount cannot exceed the amount you entered on Line 1a. (Enter ounces to three decimal places.)

Line 1 - Subtract Line 1b from Line 1a. This is your net bulk ounces sold to dispensing organizations.

Line 2a - Enter the sum of the number of ounces infused into products sold to dispensing organizations from Schedule MC-2. (Enter ounces to three decimal places.)

Line 2b - Enter the sum of the number of deductible ounces infused into products from Schedule MC-3. This amount cannot exceed the amount you entered on Line 2a. (Enter ounces to three decimal places.)

Line 2 - Subtract Line 2b from Line 2a. This is your net ounces infused into products sold to dispensing organizations.

Line 3 - Add Lines 1 and 2. This is your total ounces sold to dispensing organizations subject to tax.

Step 2: Figure your privilege tax due

Line 4a - Enter the sum of the consideration received from dispensing organizations for bulk ounces from Schedule MC-2.

Line 4b - Enter the sum of deductible consideration for bulk ounces from Schedule MC-3. This amount cannot exceed the amount you entered on Line 4a.

Line 4 - Subtract Line 4b from Line 4a. This is your net consideration received from dispensing organizations for bulk ounces.

Line 5a - Enter the sum of the consideration received from dispensing organizations for ounces infused into products from Schedule MC-2.

Line 5b - Enter the sum of deductible consideration for ounces infused into products from Schedule MC-3. This amount cannot exceed the amount you entered on Line 5a.

Line 5 - Subtract Line 5b from Line 5a. This is your net consideration received from dispensing organizations for ounces infused into products.

Line 6 - Add Lines 4 and 5. This is your total consideration received from dispensing organizations subject to tax.

Line 7 - Multiply Line 6 by the tax rate.

Line 8 - Complete this line **only if** you filed your original return and paid the tax owed by the due date. If you filed on time, figure your discount at the rate of 1.75 percent (.0175) of the amount you paid on time.

If you are increasing the amount of tax due, you **may not** increase the amount of your discount **unless** the increased tax due was paid on or before the due date of the original return.

Line 9 - Subtract Line 8 from Line 7. This is your tax due after discount.

Line 10 - If you have a credit memorandum or prior overpayment and you wish to use it toward what you owe, enter the amount you are using.

Line 11 - Subtract Line 10 from Line 9. This is your net tax due.

Line 12 - Enter the total amount paid for this reporting period. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any assessment payments you have made. Be sure to reduce the total amount you have paid by any credit or refund of tax you have received for this reporting period.

Line 13 - If Line 12 is **greater than** Line 11, enter the difference on Line 13. This is the amount you have overpaid.

Line 14 - If Line 12 is **less than** Line 11, enter the difference on Line 14. This is the amount you have underpaid. Pay this amount when you file this return. We will bill you for any additional tax, penalty, and interest that is due. See Publication 103, Penalties and Interest for Illinois Taxes, for more information.

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

Mark the best description of why you are completing Form MC-1-X. Also, provide any correct information (if applicable).

Note: If you mark "other", and you are a party to a civil suit involving the amount claimed on this return, enter 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.