



Instructions for Form RWS-1-X, Amended Water and Sewer Assistance Charge Return

General Information

Who must file this return?

You must file Form RWS-1-X, Amended Water and Sewer Assistance Charge Return, if you provide water or sewer service in Illinois and you collect the Water and Sewer Assistance Charge from your customers and you need to correct a previously filed Form RWS-1, Water and Sewer Assistance Charge Return, or Form RWS-1-X.

What is the Water and Sewer Assistance Charge?

The Water and Sewer Assistance Charge is an amount that you collect monthly from each of your customers for water or sewer services. Revenue collected from the charge is used to provide water and sewer assistance for low-income households.

The monthly charge is as follows:

- \$0.10 per month for each account for residential water service;
- \$0.10 per month for each account for residential sewer service;
- \$5.00 per month for each account for non-residential water service; and
- \$5.00 per month for each account for non-residential sewer service.

What are residential and non-residential water services?

“Residential water service” is water utility service for household purposes delivered to a dwelling of two or fewer units that is billed under a residential rate, or “residential water service” is water service for household purposes delivered to a dwelling unit or units that is billed under a residential rate and is registered by a separate meter for each dwelling unit.

“Non-residential water service” means water utility service that is not residential water service.

What are residential and non-residential sewer services?

“Residential sewer service” is sewer utility service for household purposes delivered to a dwelling of two or fewer units that is billed under a residential rate, or “residential sewer service” is sewer service for household purposes delivered to a dwelling unit or units that is billed under a residential rate and is registered by a separate meter for each dwelling unit.

“Non-residential sewer service” means sewer utility service that is not residential sewer service.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytaxillinois.gov to file your RWS-1-X. **Note:** This only applies for reporting periods where the original RWS-1 was filed electronically. MyTax Illinois also allows for electronic payment of any tax due.

Where do I mail my completed return?

Mail your completed Form RWS-1-X and, if applicable, payment to:

**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013**

What if I have questions?

If you have any questions, write to us at:

**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19013
SPRINGFIELD IL 62794-9013**

You can also call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906** or visit our website at tax.illinois.gov.

Specific Instructions

Step 1: Figure your assistance charges due

Line 1 – Enter the total number of accounts to which you provided residential water service and from which you collected the full amount of the assistance charge during this liability period.

Line 2 – Multiply Line 1 by the applicable rate. The monthly charge is \$0.10 per month for each account for residential water service.

Line 3 – Enter the total number of accounts to which you provided nonresidential water service and from which you collected the full amount of the assistance charge during this liability period.

Line 4 – Multiply Line 3 by the applicable rate. The monthly charge is \$5.00 per month for each account for non-residential water service.

Line 5 – Enter the total number of accounts to which you provided residential sewer service and from which you collected the full amount of the assistance charge during this liability period.

Line 6 – Multiply Line 5 by the applicable rate. The monthly charge is \$0.10 per month for each account for residential sewer service.

Line 7 – Enter the total number of accounts to which you provided nonresidential sewer service and from which you collected the full amount of the assistance charge during this liability period.

Line 8 – Multiply Line 7 by the applicable rate. The monthly charge is \$5.00 per month for each account for non-residential sewer service.

Line 9 – Add Lines 2, 4, 6, and 8. This is your total water and sewer assistance charge from accounts that paid the charge in full.

Line 10 – Enter the total amount of water and sewer assistance charges collected from accounts that have not paid the charge in full.

Line 11 – Add Lines 9 and 10. This is your total water and sewer assistance charge.

Line 12 – If you have a prior overpayment and you wish to use it towards what you owe, enter the amount you are using.

Line 13 – Subtract Line 12 from Line 11. This is your water and sewer assistance charge due.

Line 14 – Enter the total amount that you have paid for this reporting period. This figure includes the amount you paid with your original return and any subsequent amended returns. 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.

Line 15 – If the amount in Line 14 is greater than Line 13, subtract Line 13 from Line 14, and enter the amount that you overpaid on Line 15.

Line 16 – If the amount in Line 14 is less than Line 13, subtract Line 14 from Line 13, and enter the amount that you underpaid on Line 16. Pay this amount, and make your payment to **“Illinois Department of Revenue.”**

Step 2: Check the reason you are filing this amended return

Check the reason that you are completing Form RWS-1-X. If you checked “other”, and you are a party to a civil suit involving the amount claimed, enter the name of the suit on the line provided.

Step 3: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.