



Illinois Department of Revenue Form RG-1, Gas Tax Return Instructions

General Information

Who must file Form RG-1?

You must file Form RG-1, Gas Tax Return, if you are a registered

- business that distributes, supplies, furnishes, or sells gas for use or consumption (not for resale).
- self-assessing purchaser of out-of-state gas and have elected to pay the Gas Use Tax to us rather than to your supplier. To register, you must complete Schedule [REG-1-G](#), Gas Use Tax Self Assessing Purchaser.

When must I file Form RG-1?

You must file Form RG-1, Gas Tax Return, each month (unless we notify you to do otherwise) on or before the fifteenth day of the month following the month for which you are filing. **Example:** A return for the month of January is due on or before February 15. If we have changed your filing status to

- **quarterly**, Form RG-1 is due on or before the last day of the month following the quarter for which you are reporting.
- **annually**, Form RG-1 is due on or before January 31 of the following year.

What if I had no activity during the reporting period?

You still must file your return on or before the due date even if you had no activity during the reporting period.

Can I file this return electronically?

Yes, you can use [MyTax Illinois](#) at [mytaxillinois.gov](#), to file your Form RG-1 electronically.

What if I fail to file my return and pay the amount owed?

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 or were required to make quarter-monthly payments and failed to do so, 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 notice or bill. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at [tax.illinois.gov](#).

How do I convert cubic feet to therms?

Divide the number of feet by 104.275.

What if I have questions?

If you have any questions, write us at the address on the front of this return or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906**.

Where do I mail my completed return?

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

Specific Information

Suppliers Only

Read this information first - Deductions that are not for interstate commerce or for resale must be identified as "other" deductions. Examples for both Gas Revenue Tax and Gas Use Tax "other" deductions are bad debt, sales or deliveries to the federal government, and sales or deliveries to DCEO-certified enterprise zone manufacturers. Examples for "other" deductions for only Gas Revenue Tax include sales or deliveries to electric vehicle manufacturers, electric vehicle component parts manufacturers, or electric vehicle power supply equipment manufacturers at DCEO-certified REV Illinois Project sites. Examples for "other deductions" for only Gas Use Tax include gas delivered by a supplier for use:

- by a self-assessor;
- by a governmental body or entity organized and operated exclusively for charitable, religious, or educational purposes;
- in the production of electric energy;
- in a petroleum refinery operation;
- in liquefaction and fractionation processes that produce value added natural gas by-products for resale; or
- in the production of anhydrous ammonia and nitrogen fertilizer for resale.

Step 1: Figure your receipts subject to tax

Line 1 - "Receipts" is the amount received for gas distributed, supplied, furnished, or sold for use or consumption (not for resale), and for all related services (including the transportation or storage of gas for an end user). Enter the total receipts where the tax on receipts is less than the tax on a per-therm basis. This excludes any receipts for therms reported in Step 2.

Step 2: Figure your therms of gas subject to tax

Line 5 - Enter the total therms of gas from sales.

Line 8a - Include only the non-deductible therms of gas on which the tax on a per-therm basis is less than the tax on a receipts basis.

Line 8b - Include all non-deductible therms of gas.

Step 3: Figure your tax due

Line 12 - If you are a supplier and file a return and pay the amount due by the due date, you are allowed a cost of collection discount for Gas Use Tax. Multiply the amount of Gas Use Tax included in Line 10b by 1.75 percent (.0175) and enter the results on Line 12. All others enter "0".

Line 14 - If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.

Self-assessors Only

Identify yourself or your business

Self-assessing individuals - You must self-assess for an entire year before you can file a "final" return. After a year, if you wish to discontinue self-assessing, you must notify your delivering supplier and tell us the last day you will self-assess the Gas Use Tax.

Note: To determine how to complete Steps 1 and 2:

A - Multiply your receipts from your gas purchases by .05

B - Multiply the amount of therms delivered to you by .024

C - Compare the two amounts

If **A** is greater - Enter "0" on Lines 1 through 4; go to Step 2.

If **B** is greater, you must complete Step 1, and enter "0" on Lines 5 through 8b.

Step 1: Figure your receipts subject to tax

Line 1 - "Receipts" is the amount you were billed for gas delivered, supplied, or furnished to you. Enter the total of your bill(s) to calculate Gas Use Tax using the receipt basis. Include only the purchases where the tax on the purchase price is less than the tax on the per therm basis.

Line 2a, 2b & 2c - Self-assessors will have no deductions.

Line 3 - Enter "0".

Step 2: Figure your therms subject to tax

Line 5 - Enter the total therms of gas delivered to you. Include only the therms where the tax on the per therms basis is less than the tax on purchase price using the receipt basis.

Line 6a, 6b & 6c - Self-assessors will have no deductions.

Line 7 - Enter "0".

Step 3: Figure your tax due

Line 12 - Self-assessors have no collection discount. Enter "0".

Line 14 - If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.