



Form RG-1-X, Amended Gas Tax Return Instructions

General Information

Who must file Form RG-1-X?

You must file Form RG-1-X, Amended Gas Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Gas Revenue Tax and Gas Use Tax depends on when you file your Form RG-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: We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit). There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

Note: If an amended return claiming a credit or refund is filed within six months of the expiration of the statute of limitations, then beginning June 25, 2021, the statute of limitations will automatically be extended an additional six months for issuing an assessment of additional tax due.

Can I file this return electronically?

Yes, you can use MyTax Illinois at mytaxillinois.gov to file your Form RG-1-X. **Note:** This only applies for reporting periods where the original RG-1 was filed electronically. Also provide any correct information (if applicable).

Note: 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.

What if I have questions?

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

Where do I mail Form RG-1-X?

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

Specific Instructions

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.

Line 19 - Enter the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. This figure does not include any quarter-monthly payments you have made. Quarter-monthly payments should be reported on Line 14 of this return. **Do not include any penalty and interest you paid on any assessment.** 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. **Do not include any interest you received on the credit or refund.**

Line 20 - Amount you overpaid.

Line 21 – Pay this amount with your return and make your check payable to “**Illinois Department of Revenue.**” We will bill you for penalties and interest.

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RG-1-X.

Self-assessors Only

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, b, c & 3 - Self-assessors have no deductions - 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, b, c & 7 - Self-assessors have no deductions - 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.

Line 19 – Enter the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. This figure does not include any quarter-monthly payments you have made. Quarter-monthly payments should be reported on Line 14 of this return. **Do not include any penalty and interest you paid on any assessment.** 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. **Do not include any interest you received on the credit or refund.**

Line 20 – Amount you overpaid.

Line 21 – Pay this amount with your return and make your check payable to “**Illinois Department of Revenue.**” We will bill you for penalties and interest.

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RG-1-X. **Note:** 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 5: 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.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of the Gas Revenue Tax or Gas Use Tax due, we will bill you for any additional penalty and interest that we calculate is due. If, on this amended return, you are reducing the amount of the Gas Revenue Tax or Gas Use Tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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.