

Form RPU-6 Instructions

General Information

Who must file this return?

You must file Form RPU-6, Assistance Charges Return for Electricity Distributors, if you are a public utility, an electric cooperative, or a municipal utility that delivers electricity in Illinois and you collect the Energy Assistance Charge and Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the "Renewable Energy Charge") from your customers. All electric utilities, except municipal electric utilities and electric cooperatives, must collect the assistance charges.

Note: If you are a municipal electric utility or an electric cooperative, you may choose to collect the assistance charges. If you choose to do so, you must notify the Illinois Department of Revenue (IDOR) in writing.

When must I file Form RPU-6?

You must file Form RPU-6 on or before the 20th day of the month to report and pay the total amount of assistance charges you collected from your customers during the preceding month.

What is the Energy Assistance Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge will assist low-income residential customers with energy services.

What is the Renewable Energy Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge is used to foster investment in and the development and use of renewable energy resources.

What is "residential electric service"?

"Residential electric service" is electric utility service for household purposes delivered to a dwelling

- of two or fewer units that is billed under a residential rate;
- or*
- unit or units that are billed under a residential rate and are registered by a separate meter for each dwelling unit.

What is "nonresidential electric service"?

"Nonresidential electric service" is all electric utility service that is not residential electric service.

What if I have questions?

If you have any questions, write to us at the address in Step 3 or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517** or visit our website at **tax.illinois.gov**.

Step-by-Step Instructions

Step 1: Figure your assistance charges due

Lines 2, 5, and 8 - The rate depends, effective August 1, 2009, on the number of customers you were serving on January 1, 2009.

Line 2: **\$ 0.40** = Less than 100,000 customers served
 \$ 0.48 = 100,000 or more customers served

Line 5: **\$ 4.00** = Less than 100,000 customers served
 \$ 4.80 = 100,000 or more customers served

Line 8: **\$ 300.00** = Less than 100,000 customers served
 \$ 360.00 = 100,000 or more customers served

Line 10a: – Utility companies that offer an Arrearage Reduction Program may take a subtraction for the amount necessary to fund and cover the cost of the program. The amount of the subtraction cannot exceed the incremental difference between the energy assistance rates charged prior to August 1, 2009, and the rates charged on or after August 1, 2009, times the number of accounts for each energy assistance rate classification.

Line 10b: – If the number of customers you were serving on January 1, 2009, was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, write the amount of administrative and operational costs incurred for the PIPP during the reporting period on line 10b.

Line 10c: – Add lines 10a and 10b, then subtract the sum from line 10. This is your total Energy Assistance Charge. If the sum of lines 10a and 10b is greater than line 10, write 0 on line 10c.

Step 2: 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.

Step 3: Mail your return

Mail your completed Form RPU-6 and payment to:



**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Note: You can file Form RPU-6 electronically using MyTax Illinois at **tax.illinois.gov**.