



# Instructions for Form RG-6-X, Amended Assistance Charges Return for Natural Gas Distributors

## General Information

### Who must file Form RG-6-X?

You must file Form RG-6-X, Amended Assistance Charges Return for Natural Gas Distributors, if you are a public utility, a gas cooperative, or a municipal gas utility that delivers natural gas in Illinois and you collect the Energy Assistance Charge and the Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the “Renewable Energy Charge”) from your customers, and you need to correct your original return or previously filed amended return. You must also attach any supporting documentation.

### What is the Energy Assistance Charge?

This is an amount that a public utility, a gas cooperative, or a municipal gas utility collects monthly from each of its customers for natural gas services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the Illinois Department of Revenue (IDOR). Revenue collected from the charge will assist low-income residential customers with energy services.

**Note:** The Energy Assistance Act states:

**The Base Energy Assistance Charge shall be \$0.48 per month for the calendar year beginning January 1, 2022 and shall increase by \$0.16 per month for any calendar year, provided no less than 80% of the previous State fiscal year’s available Supplemental Low-Income Energy Assistance Fund funding was exhausted. The maximum Base Energy Assistance Charge shall not exceed \$0.96 per month for any calendar year. 305 ILCS 20/13(b).**

### What is the Renewable Energy Charge?

This is an amount that a public utility, a gas cooperative, or a municipal gas utility collects monthly from each of its customers for natural gas services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month IDOR. Revenue collected from the charge is used to foster investment in renewable energy resources, as well as their development and use.

### What is “residential gas service”?

“Residential gas service” is a gas 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 gas service”?

“Nonresidential gas service” is all gas utility service that is not residential gas service.

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

Yes, you can use MyTax Illinois at [mytax.illinois.gov](https://mytax.illinois.gov) to file your Form RG-6-X. **Note:** This only applies for reporting periods where the original RG-6 was filed electronically. MyTax Illinois also allows for electronic payment of any tax due.

### Where do I send Form RG-6-X?

Mail your completed Form RG-6-X and, if applicable, payment to:

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

### 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](https://tax.illinois.gov).

# Specific Instructions

## Step 1: Figure your tax due

**Line 1** – Enter the total number of accounts to which you delivered residential gas service and from which you collected the Energy Assistance Charge and the Renewable Energy Charge during this liability period.

**Line 2** – Multiply Line 1 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$0.40** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$0.48** per account.

**Line 3** – Multiply Line 1 by \$0.05.

**Line 4** – Enter the total number of accounts to which you delivered nonresidential gas service and to which you delivered less than 4 million therms of gas during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

**Line 5** – Multiply Line 4 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$4.00** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$4.80** per account.

**Line 6** – Multiply Line 4 by \$0.50.

**Line 7** – Enter the total number of accounts to which you delivered nonresidential gas service and to which you delivered 4 million or more therms of gas during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

**Line 8** – Multiply Line 7 by the applicable rate. Beginning on January 1, 2022, the rate depends on the number of customers you were serving on January 1, 2021:

- If you were serving less than 100,000 customers on January 1, 2021, your rate is **\$300.00** per account.
- If you were serving 100,000 or more customers on January 1, 2021, your rate is **\$180.00** per account.

**Line 9** – Multiply Line 7 by \$37.50.

**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, enter 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, enter 0 on line 10c.

**Line 11** – Add Lines 3, 6, and 9. This is your total Renewable Energy Charge.

**Line 12 - Add Lines 10c and 11.** This is the net assistance charges due.

**Line 13** – 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 14** – If the amount in Line 13 is greater than Line 12, subtract Line 12 from Line 13, and enter the amount that you overpaid on Line 14.

**Line 15** – If the amount in Line 13 is less than Line 12, subtract Line 13 from Line 12, and enter the amount that you underpaid on Line 15. Pay this amount with your return and make your payment to **“Illinois Department of Revenue.”**

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

Check the best description of why you are completing Form RG-6-X. **Note:** If you check “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.