

RPU-13 Instructions

General Information

Who must file this return?

You must file Form RPU-13, Electricity Excise Tax Return, if you are in the business of distributing, supplying, furnishing, or selling electricity for use or consumption and not for resale. You must also file Form RPU-13 if you purchase electricity for nonresidential use, are registered with the Illinois Department of Revenue (IDOR), and pay the Electricity Excise Tax directly to us (*i.e.*, you are a self-assessing purchaser). To register for the Electricity Excise Tax, complete Form REG-1, Illinois Business Registration Application.

When is this return due?

You **must** file Form RPU-13 each month (unless we notify you to do otherwise) on or before the 15th 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 RPU-13 is due on or before the last day of the month following the quarter for which you are filing. (Example: A return for the first calendar quarter is due on or before April 30.)
- **annually**, Form RPU-13 is due on or before January 31 of the year following the year for which you are filing (Example: A return for the year 2012 is due on or before January 31, 2013).

If you are filing a **final return**, it is due not more than one month after you sold or discontinued your business.

Note: You may apply for an extension not to exceed 31 calendar days if you cannot reasonably compile the information necessary to file a completed return on time. Such an extension will require a deposit.

For more information about extensions, call **217 782-7517**.

What if I had no business activity during the period for which my return is due?

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

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RPU-13.

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

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 tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our website at tax.illinois.gov.

Which Steps do I have to complete?

Steps 1 and 2: If you are

- in the business of distributing, supplying, furnishing, or selling electricity for use or consumption and not for resale, and
- a municipal system or an electric cooperative.

Steps 3 and 4: Everyone required to file Form RPU-13.

Which Worksheets must I complete?

Worksheet A:

If you are

- in the business of distributing, supplying, or furnishing electricity for use or consumption and not for resale, and
- not a municipal system or an electric cooperative.

Worksheet B:

If you are a self-assessing purchaser (*i.e.*, you purchase electricity for nonresidential use and are registered to pay the Electricity Excise Tax directly to us).

Where can I get help?

If you have questions or need help completing your return, call us 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 receipts subject to tax

“Gross receipts” is the amount you received for electricity you distributed, supplied, furnished, or sold for use or consumption and not for resale, and all related services (including the transmission of electricity.)

Line 1 - Include the total gross receipts only from sales in which the tax on a gross-receipts basis is less than the tax on a per-kilowatt-hour basis. Do not include tax collected in your gross receipts.

Line 2a - Total gross receipts that were included in Line 1 and were received from interstate commerce sales.

Line 2b - Total gross receipts that were included in Line 1 and were received from resellers that will resell the electricity to an end user. Sales to resellers are only exempt if the reseller provides you with documentation that they are going to resell the electricity.

Line 2c - For each “other” deduction you take, you must describe the deduction and write the total gross receipts (*i.e.*, bad checks, electricity sold to a municipal corporation that owns and operates a local transportation system for public service and is **not** subject to the Electricity Excise Tax or sales to a DCEO-certified business, located in an enterprise zone).

Step 2: Figure your kilowatt-hours subject to tax

Line 5 - Include the total kilowatt-hours only from amounts billed in which the tax on a kilowatt-hour basis is less than the tax on a gross-receipts basis.

Line 6a - Total kilowatt-hours that were included in Line 5 and were billed for interstate commerce sales.

Line 6b - Total kilowatt-hours that were included in Line 5 and were billed to resellers that will resell the electricity to an end user. Sales to resellers are only exempt if the reseller provides you with documentation that they are going to resell the electricity.

Line 6c - For each “other” deduction you take, you must describe the deduction and write the total kilowatt-hours (*i.e.*, bad checks, electricity sold to a municipal corporation that owns and operates a local transportation system for public service and is not subject to the Electricity Excise Tax or sales to a DCEO-certified business, located in an enterprise zone.)

Step 3: Figure your tax due

Line 11 - Complete this line **only** if you are required to complete either

- **Worksheet A:** Write the amount from Line o on Line 11.
- **Worksheet B:** Write the amount from Line d on Line 11.

Line 14 - Total qualified solid waste energy tax credit that you wish to apply. Write the total of all multistate tax credits for taxes properly due and paid to other states that you wish to use during the taxable period.

Line 16 - If Line 15 is greater than Line 12, subtract Line 12 from Line 15 and write the difference on Line 16. This is the amount of tax you have overpaid. You must file Form RPU-13-X, Amended Electricity Excise Tax Return, to apply for a credit.

Line 19 - Subtract Line 18 from Line 17. This amount is the total due. If you do not file a processable return or pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest. See the most current Publication 103, Penalties and Interest for Illinois Taxes, for more information.