

Illinois Department of Revenue
RPU-13-X Amended Electricity Excise Tax Return

REV 1
 E S ___/___/___
 NS DP CA

Step 1: Identify your business

Station 053 Do not write above this line.

- 1 Illinois Business Tax number (IBT no.): _____ - _____
- 2 Federal Employer Identification number (FEIN): _____ - _____
- 3 License no.: **E** - _____
- 4 Taxpayer name: _____
- 5 Business name: _____
- 6 Business address: _____
Number and street
- _____ City _____ State _____ ZIP

- 7 Check the appropriate box and complete the tax period for which you are filing this return:
 - Month** of ___/___/___.
 - Quarter** ending ___/___/___.
 - Year** _____.
- 8 Check here if your address has changed.
- 9 Is this a final return? yes no
"Final" indicates you will no longer conduct business
 If **"yes,"** complete the following: My business was
 - discontinued** ___/___/___.
 - sold:** ___/___/___.

Step 2: Receipts subject to tax - Figures as they should have been reported

- 10 Gross receipts from sales of electricity taxed on a gross-receipts basis. 10 _____
- 11 Deductions (only tax-exempt receipts you included on Line 10.)
 - a Receipts from interstate commerce 11a _____
 - b Receipts from rebillable service (sale for resale) 11b _____
 - c Other. Explain: _____ 11c _____
- 12 Add Lines 11a, 11b, and 11c. This amount is your total deduction. 12 _____
- 13 Subtract Line 12 from Line 10. This amount is your receipts subject to tax. 13 _____

Step 3: Kilowatt-hours subject to tax - Figures as they should have been reported

- 14 Total kilowatt-hours taxed on a per-kilowatt-hour basis. 14 _____
- 15 Deductions (only tax-exempt kilowatt-hours you included on Line 14.)
 - a Kilowatt-hours sold or distributed in interstate commerce 15a _____
 - b Kilowatt-hours to be rebilled (sale for resale) 15b _____
 - c Other. Explain: _____ 15c _____
- 16 Add Lines 15a, 15b, and 15c. This amount is your total deduction. 16 _____
- 17 Subtract Line 16 from Line 14. This amount is your kilowatt-hours subject to tax. 17 _____

Step 4: Tax due - Figures as they should have been reported

- 18 Multiply Line 13 by 5% (.05). This is the tax on your receipts. 18 _____
 - 19 Multiply Line 17 by .32¢ (.0032) per kilowatt-hour. This is the tax on your kilowatt-hours. 19 _____
 - 20 Tax due from Worksheet A, Line o, or Worksheet B, Line d, if required to complete either worksheet. 20 _____
 - 21 Add Lines 18, 19, and 20. This is your total Electricity Excise Tax due. 21 _____
 - 22 If you pay on a quarter-monthly basis, write the amount you paid in estimated payments. If not, write "0." 22 _____
 - 23 Total qualified solid waste energy tax credit you wish to apply and the total tax paid to another state for which you are taking credit. (See instructions.) 23 _____
 - 24 Add Lines 22 and 23. This is the tax you have already paid. 24 _____
 - 25 If Line 24 is greater than Line 21, subtract Line 21 from Line 24. This amount is your overpayment. 25 _____
 - 26 If Line 24 is less than Line 21, subtract Line 24 from Line 21. This amount is your tax due. 26 _____
 - 27 Total credit you wish to apply from a credit memorandum. 27 _____
 - 28 Subtract Line 27 from Line 26. This is your net tax due. 28 _____
 - 29 Total amount that you have paid for this reporting period. 29 _____
 - 30 If Line 29 is **greater than** Line 28, figure your overpayment by subtracting Line 28 from Line 29. 30 _____
 - 31 If Line 29 is **less than** Line 28, figure your underpayment by subtracting Line 29 from Line 28. 31 _____
- Make your check payable to "Illinois Department of Revenue."**

Step 5: Check the reason you are filing this amended return

- I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.
 - If you checked this box, did you collect the overpaid tax from your customer? yes no
 - If you checked **"yes,"** did you unconditionally refund the overpaid tax? yes no
- I made a computation error that resulted in underpayment of tax.
- I made an error on a schedule or attachment.
- I should have taken a deduction for _____
- The original IBT no. was incorrect. The incorrect IBT no. is _____ - _____.
- The original reporting period was incorrect. The incorrect reporting period is _____.
- Other. Please explain. _____

Step 6: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature _____ Date _____ Telephone number _____ Preparer's signature _____ Date _____ Telephone number _____



RPU-13-X Instructions

General Information

Who must file Form RPU-13-X?

You must file Form RPU-13-X to correct your original return or a previously filed amended return or to claim credit for an overpayment. You must attach any supporting schedules or documentation.

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.

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, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at www.ILtax.com.

Which Steps do I have to complete?

Steps 2 and 3: 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 4 and 5: Everyone required to file Form RPU-13-X.

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 our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 524-5406** or **217 785-6602** or visit our Web site at www.ILtax.com

Step-by-Step Instructions

Step 2: 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 10 - 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 11a - Total gross receipts that were included in Line 10 and were received from interstate commerce sales.

Line 11b - Total gross receipts that were included in Line 10 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 11c - 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 Department of Commerce and Community Affairs-certified business, located in an enterprise zone). Attach an additional sheet if necessary.

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Step 3: Figure your kilowatt-hours subject to tax

Line 14 - 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 15a - Total kilowatt-hours that were included in Line 14 and were billed for interstate commerce sales.

Line 15b - Total kilowatt-hours that were included in Line 14 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 15c - 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 Department of Commerce and Community Affairs-certified business, located in an enterprise zone.) Attach additional sheets if necessary.

Step 4: Figure your tax due

Line 20 - Complete this line **only** if you are required to complete either

- **Worksheet A:** Write the amount from Line o on Line 20.
- **Worksheet B:** Write the amount from Line d on Line 20.

Line 23 - 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. You must attach supporting documentation showing that the amount of tax claimed was properly owed and paid to another state.

Line 25 - 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 28 - Subtract Line 27 from Line 26. This is the net tax due.

Line 29 - Total amount that you have paid. This figure includes the amount you paid with your actual 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 22 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 30 - If Line 29 is greater than Line 28, **subtract Line 28 from Line 29.** This is the amount of tax you have overpaid.

Line 31 - If Line 29 is less than Line 28, **subtract Line 29 from Line 28.** This is the amount you underpaid. Pay this amount and make your check payable to “**Illinois Department of Revenue**”.

Step 5: Check the reason you are filing this amended return

Check the best description of why you are completing Form RPU-13-X. Also, provide any correct information (if applicable). **Note:** If you check “Other” and you are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.

Step 6: 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.