



RPU-13 Electricity Excise Tax Return

Station 053

REV 2
E S ____/____/____
NS DP CA

Do not write above this line.

Step 1: Identify your business

- 1 Account ID: _____
- 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 Tell us the liability 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 (you are no longer in business)?
 yes no



Step 2: Figure your receipts subject to tax (See instructions "Which Steps Do I Have to Complete?")

- 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 is your total deduction. 12 _____
- 13 Subtract Line 12 from Line 10. This is your receipts subject to tax. 13 _____

Step 3: Figure your kilowatt-hours subject to tax (See instructions "Which Steps Do I Have to Complete?")

- 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 is your total deduction. 16 _____
- 17 Subtract Line 16 from Line 14. This is your kilowatt-hours subject to tax. 17 _____

Step 4: Figure your tax due

- 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. 27 _____
- 28 Subtract Line 27 from Line 26. This amount is the total payment due. 28 _____

Make your check payable to "Illinois Department of Revenue."

Step 5: 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 _____



Mail return and payment to: Electricity Excise Tax, Illinois Department of Revenue, P.O. Box 19019, Springfield, IL 62794-9019

Note: If you prefer, you can file Form RPU-13 using our WebFile program at tax.illinois.gov.

RPU-13 (R-04/10)

This form is authorized by the Electricity Excise Tax Law. Disclosure of this information is REQUIRED. Failure to comply may result in a penalty. This form has been approved by the Forms Management Center. IL-492-3842

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 2000 is due on or before January 31, 2001).

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 **217 782-6045**.

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, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov or call **1 800 356-6302**.

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.

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, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045** or visit our web site at tax.illinois.gov.

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 an Illinois Department of Commerce and Economic Opportunity (DCEO)-certified business, located in an enterprise zone). Attach an additional sheet if necessary.

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 DCEO-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 Line 24 is greater than Line 21, subtract Line 21 from Line 24 and write the difference on Line 25. 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 28 - Subtract Line 27 from Line 26. 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. If you prefer to figure these amounts, see the most current Publication 103, Penalties and Interest for Illinois Taxes, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 28. Please identify how much is penalty and interest to the left of Line 28.

