



Step 1: Identify your business

1 Account ID:
2 FEIN:
3 License no.:
4 Name:
5 Address:

6 Liability period
7 Check here if your address has changed.
8 Is this a final (you are no longer in business) return?

Step 2: Figure your assistance charges due

Table with 3 columns: Total number of accounts, Energy Assistance Charge, Renewable Energy Charge. Rows 9-20.

Step 3: 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.

Signature and title lines for taxpayer and preparer, including telephone number and date fields.

Step 4: Mail your return

Mail your completed Form RPU-6 and payment to:
If you prefer, you can file Form RPU-6 using our WebFile program at tax.illinois.gov.

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



# 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 and all alternative retail electric suppliers, 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 4 or call 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 1: Identify your business

**Line 8 -** You must file a "final" return when you have sold or discontinued your business and you are no longer collecting the Energy Assistance Charge and the Renewable Energy Charge. If you are filing a "final" return, tell us the last day that your business collected the Energy Assistance Charge or the Renewable Energy Charge.

**Note:** If you sold your business, tell us the date your business was sold and the new owner's name and address.

### Step 2: Figure your assistance charges due

**Lines 10, 13, and 16 -** The rate depends, effective August 1, 2009, on the number of customers you were serving on January 1, 2009.

**Line 10:**     **\$ 0.40** = Less than 100,000 customers served  
                  **\$ 0.48** = 100,000 or more customers served

**Line 13:**     **\$ 4.00** = Less than 100,000 customers served  
                  **\$ 4.80** = 100,000 or more customers served

**Line 16:**     **\$ 300.00** = Less than 100,000 customers served  
                  **\$ 360.00** = 100,000 or more customers served

### Line 18a: Arrearage Reduction Program Subtraction –

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. The amount of the subtraction reported on Line 18a cannot exceed the amount reported on Line 18.

### 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.

### Step 4: 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:** If you prefer, you can file Form RPU-6 using our WebFile program at **tax.illinois.gov**.

This form is authorized by the Energy Assistance Act of 1989 and the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3839 RPU-6 (R-04/10)

