



Step 1: Identify your business

1 Account ID:
2 License no.: G
3 Taxpayer's name:
4 Business name:
5 Address:
City State ZIP



6 Check here if your address has changed.
7 Complete to indicate the tax period for which you are filing this return:
8 Is this a final (you are no longer in business) return?

Step 2: Figure your receipts subject to tax - Figures as they should have been filed

9 Receipts (defined on back) from sales or purchases of gas.
10 Suppliers only - Deductions (only tax-exempt receipts you included on Line 9).
11 Suppliers only - Add Lines 10a through 10c. This is your total deduction.
12 Subtract Line 11 from Line 9. This is your receipts subject to tax.

Step 3: Figure your terms of gas subject to tax - Figures as they should have been filed

13 Total terms of gas taxed on a per-therm basis.
14 Suppliers only - Deductions (only tax-exempt terms you included on Line 13).
15 Suppliers only - Add Lines 14a through 14c. This is your total deduction.
16 Subtract Line 15 from Line 13. This amount is your terms of gas subject to tax.

Step 4: Figure your tax due - Figures as they should have been filed

17 Multiply Line 12 by 5% (.05). This is the tax on your receipts or purchases.
18 a Multiply Line 16a by 2.4¢ (.024) per therm of gas. This is the Gas Revenue Tax per therms.
19 Add Lines 17, 18a and 18b. This is the total gas tax due.
20 Suppliers only - See instructions for Gas Use Tax discount information. Self-assessors write "0."
21 Subtract Line 20 from Line 19. This is your tax due.
22 If you pay on a quarter-monthly basis, write the amount you paid in estimated payments. If not, write "0."
23 If Line 22 is greater than Line 21, subtract Line 21 from Line 22. This is the amount you overpaid. Go to Step 5.
24 If Line 22 is less than Line 21, subtract Line 22 from Line 21. This is the balance due.
25 Write the total credit you wish to apply.
26 Subtract Line 25 from Line 24 - This is your net tax due.
27 Total amount that you have paid for this reporting period.
28 If Line 27 is greater than Line 26, subtract Line 26 from Line 27. This is the amount you have overpaid.
29 If Line 27 is less than Line 26, subtract Line 27 from Line 26. This is the amount you have underpaid.

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.
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 License no. was incorrect. The incorrect License no. is G
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 and title (state if individual owner, member of firm, or corporate officer title)
Preparer's signature and name of the firm or employer (if applicable)

Form RG-1-X Instructions

Who must file Form RG-1-X?

You must file Form RG-1-X, Amended Gas Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

What if I have questions?

If you have any questions, write us at the address below or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

Specific Instructions - Suppliers Only—

Read this information first - Deductions that are not for interstate commerce or for resale must be identified as “other” deductions. Examples for both Gas Revenue Tax and Gas Use Tax “other” deductions are bad debt, sales or deliveries to the federal government, and sales or deliveries to DCEO-certified enterprise zone manufacturers. Examples for “other deductions” for Gas Use Tax only include gas delivered by a supplier for use:

- by a self-assessor;
- by a governmental body or entity organized and operated exclusively for charitable, religious, or educational purposes;
- in the production of electric energy;
- in a petroleum refinery operation;
- in liquefaction and fractionation processes that produce value added natural gas by-products for resale; or
- in the production of anhydrous ammonia and nitrogen fertilizer for resale. Attach an additional sheet(s) if necessary.

Step 2: Figure your receipts subject to tax

Line 9 - “Receipts” is the amount received for gas distributed, supplied, furnished, or sold for use or consumption (not for resale), and for all related services (including the transportation or storage of gas for an end user). Write the total receipts for gas taxed on a receipts basis. Include only the receipts where the tax on receipts is less than the tax on a per-therm basis.

Step 3: Figure your therms of gas subject to tax

Line 13 - Write the total therms of gas from sales taxed on a per-therm basis. Include only the therms of gas in which the tax is on a per-therm basis is less than the tax on receipts basis.

Step 4: Figure your tax due

Line 20 - If you are a supplier and file a return and pay the amount due by the due date, you are allowed a cost of collection discount for Gas Use Tax. Multiply the amount of Gas Use Tax included in Line 18b by 1.75 percent (.0175) and write the results on Line 20. All others write “0.”

Line 22 - 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 27 - Write the total amount that you have paid. This figure includes the amount you paid with your original 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 28 - Amount you overpaid.

Line 29 - Pay this amount with your return and make your check payable to “Illinois Department of Revenue.” We will bill you for penalties and interest or if you prefer, include the penalty and interest amounts on Line 29. Please identify how much is penalty and interest to the left of Line 29.

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

Check the best description of why you are completing Form RG-1-X. Also provide any correct information (if applicable). **Note:** If you checked “Other” and you are a party to a civil suit, involving the amount claimed, write the name of the suit on the line provided.

RG-1-X (R-04/10)

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 us at **1 800 356-6302**.

Where do I mail Form RG-1-X

Mail your completed Form RG-1-X, payment, and attachments to us at **GAS REVENUE TAX**

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19019

SPRINGFIELD IL 62794-9019

Note: If you prefer, you can file Form RG-1-X using our WebFile program at tax.illinois.gov.

Specific Instructions - Self-assessors Only

Step 2: Figure your receipts subject to tax

Line 9 - “Receipts” is the amount you were billed for gas delivered, supplied, or furnished to you. Write the total of your bill(s) to calculate Gas Use Tax using the receipt basis. Include only the purchases where the tax on the purchase price is less than the tax on the per therm basis.

Line 10a,b,c & 11 - Self-assessors have no deductions - Write “0”.

Step 3: Figure your therms subject to tax

Line 13 - Write the total therms of gas delivered to you. Include only the therms where the tax on the per therms basis is less than the tax on purchase price using the receipt basis.

Line 14a,b, c & 15 - Self-assessors have no deductions - Write “0”.

Step 4: Figure your tax due

Line 20 - Self-assessors have no collection discount. Write “0”.

Line 22 - 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 27 - Write the total amount that you have paid. This figure includes the amount you paid with your original 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.**

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

Check the best description of why you are completing Form RG-1-X. **Note:** If you checked “Other” and you are a party to a civil suit, involving the amount claimed, write the name of the suit on the line provided.

