

RPU-13-X Worksheet A

See instructions and example before you begin. Keep your completed worksheet(s) with your books and records.

Step 1: Figure the number of taxable kilowatt-hours (kwh)

- a** Write the total number of kilowatt-hours distributed. a _____
- b** Write your deductions (only tax-exempt kilowatt-hours you included on Line a.)
- 1** Kilowatt-hours distributed in interstate commerce b1 _____
- 2** Kilowatt-hours to be rebilled b2 _____
- | 3 Other | Description | Kilowatt-hours | |
|--------------------------|-------------|----------------|----------|
| _____ | _____ | _____ | |
| _____ | _____ | _____ | |
| _____ | _____ | _____ | |
| Total "other" deductions | | | b3 _____ |
- c** Add Lines b1, b2, and b3. This amount is your total deduction. c _____
- d** Subtract Line c from Line a. This is the number of taxable kilowatt-hours distributed. d _____

Step 2: Figure the tax due

- e** For the first 2,000 kwh distributed, multiply the number of kwh by .33¢ (.0033). e _____
- f** For the next 48,000 kwh distributed, multiply the number of kwh by .319¢ (.00319). f _____
- g** For the next 50,000 kwh distributed, multiply the number of kwh by .303¢ (.00303). g _____
- h** For the next 400,000 kwh distributed, multiply the number of kwh by .297¢ (.00297). h _____
- i** For the next 500,000 kwh distributed, multiply the number of kwh by .286¢ (.00286). i _____
- j** For the next 2 million kwh distributed, multiply the number of kwh by .27¢ (.0027). j _____
- k** For the next 2 million kwh distributed, multiply the number of kwh by .254¢ (.00254). k _____
- l** For the next 5 million kwh distributed, multiply the number of kwh by .233¢ (.00233). l _____
- m** For the next 10 million kwh distributed, multiply the number of kwh by .207¢ (.00207). m _____
- n** For the number of kilowatt-hours distributed in excess of 20 million, multiply the number of kilowatt-hours by .202¢ (.00202). n _____
- o** Add Lines e through n. Write the result here and on Step 4, Line 20. This is the tax due. o _____

RPU-13-X Worksheet B

You must complete 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).

Part a: Total purchase price

This is the amount you were billed for electricity distributed, supplied, furnished, sold, transmitted, or delivered to you during this reporting period.

a _____

Part b: Describe your deductions.

For each deduction you take, you must describe the deduction and write the total cost. If you are taking a deduction for a Department of Commerce and Community Affairs-certified enterprise zone business, write the business' name under "Description."

Description	Costs
_____	_____
_____	_____
_____	_____
_____	_____

Total deductions: b _____

Part c: Subtract Line b from Line a. c _____

Part d: Multiply Line c by 5.1% (.051).

This is the tax due - Write the result here and on Form RPU-13-X, Step 4, Line 20 .

d _____



RPU-13-X Worksheet A Instructions and Example

Instructions: You must 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.

Note: Keep your completed Worksheet A for each month in your filing period in your books and records.

Line a - Total number of kilowatt-hours you billed for electricity distributed during the period for which you are filing this return.

Line b3 - For each "other" deduction you take, you must describe the deduction and write the total kilowatt-hours distributed (*i.e.*, bad checks, electricity sold or distributed 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 Economic Opportunity-certified business, located in an enterprise zone).

Lines e through n:

First step: Figure Lines e through n separately for each purchaser.

Second step: Per line, add all of the purchasers' amounts together.

Example:

Step 1: Figure the number of taxable kilowatt-hours (kwh)

a	Total number of kilowatt-hours distributed.		a <u>40,254,514</u>
b	Deductions (only tax-exempt kilowatt-hours you included on Line a.)		
1	Kilowatt-hours distributed in interstate commerce	b1 <u>1,028</u>	
2	Kilowatt-hours to be rebilled	b2 _____	
3	Other	b3 _____	
	Description	Kilowatt-hours	
	_____	_____	
	_____	_____	
	_____	_____	
	Total "other" deductions		c <u>1,028</u>
c	Add Lines b1, b2, and b3. This amount is your total deduction.		c <u>1,028</u>
d	Subtract Line c from Line a. This is the number of taxable kilowatt-hours distributed.		d <u>40,253,486</u>

Step 2: Figure the tax due - See the instructions before completing Lines e through n.

e	For the first 2,000 kwh distributed, multiply the number of kwh by .33¢ (.0033).	e <u>69,306</u>	<u>60</u>
f	For the next 48,000 kwh distributed, multiply the number of kwh by .319¢ (.00319).	f <u>153</u>	<u>12</u>
g	For the next 50,000 kwh distributed, multiply the number of kwh by .303¢ (.00303).	g <u>151</u>	<u>50</u>
h	For the next 400,000 kwh distributed, multiply the number of kwh by .297¢ (.00297).	h <u>1,188</u>	<u>00</u>
i	For the next 500,000 kwh distributed, multiply the number of kwh by .286¢ (.00286).	i <u>1,430</u>	<u>00</u>
j	For the next 2 million kwh distributed, multiply the number of kwh by .27¢ (.0027).	j <u>5,400</u>	<u>00</u>
k	For the next 2 million kwh distributed, multiply the number of kwh by .254¢ (.00254).	k <u>5,080</u>	<u>00</u>
l	For the next 5 million kwh distributed, multiply the number of kwh by .233¢ (.00233).	l <u>11,650</u>	<u>00</u>
m	For the next 10 million kwh distributed, multiply the number of kwh by .207¢ (.00207).	m <u>19,154</u>	<u>72</u>
n	For the number of kilowatt-hours distributed in excess of 20 million, multiply the number of kilowatt-hours by .202¢ (.00202).	n <u>0</u>	<u>00</u>
o	Add Lines e through n. This is the tax due - Write this amount here and on Form RPU-13-X, Step 4, Line 20.		o <u>113,513</u> <u>94</u>

Step 3: Figure Lines e - o for the nonresidential and residential customers (Worksheet A)

	Nonresidential customer (19,253,486 kilowatt-hours)	Each residential customer (30,000 customers each purchasing 700 kilowatt-hours)	Total non-residential and residential customers *
Line e	2,000 x .0033 = \$6.60	700 x .0033 = \$2.31 x 30,000 = \$69,300	\$ 6.60+ \$69,300 = \$69,306.60
Line f	48,000 x .00319 = \$153.12		\$ 153.12+ \$0 = \$ 153.12
Line g	50,000 x .00303 = \$151.50		\$ 151.50+ \$0 = \$ 151.50
Line h	400,000 x .00297 = \$1,188.00		\$ 1,188.00+ \$0 = \$ 1,188.00
Line i	500,000 x .00286 = \$1,430.00		\$ 1,430.00+ \$0 = \$ 1,430.00
Line j	2,000,000 x .00270 = \$5,400.00		\$ 5,400.00+ \$0 = \$ 5,400.00
Line k	2,000,000 x .00254 = \$5,080.00		\$ 5,080.00+ \$0 = \$ 5,080.00
Line l	5,000,000 x .00233 = \$11,650.00		\$11,650.00+ \$0 = \$11,650.00
Line m	9,253,486 x .00207 = \$19,154.72		\$19,154.72+ \$0 = \$19,154.72
Line n			

* Transfer the total to the corresponding line in Worksheet A.

