

Illinois Department of Revenue
RG-1 Gas Tax Return

Station no. 051

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

Do not write above this line.

Step 1: Identify yourself or business

- 1 Account ID: _____
- 2 License no.: **G** - _____
- 3 Taxpayer's name: _____
- 4 Business name: _____
- 5 Address: _____
Number and street

City State ZIP
- 6 Complete to indicate the tax period for which you are filing this return:
 Month of ____/____/____
 Quarter ending ____/____/____
 Year ____-____
- 7 Check here if your address has changed.
- 8 Is this a final (you are no longer in business) return? yes no

Step 2: Figure your receipts or purchases subject to tax

- 9 Receipts (defined on back) from sales or purchases. 9 _____
- 10 **Suppliers only** - Deductions (only tax-exempt receipts you included on Line 9).
 - a Receipts from interstate commerce 10a _____
 - b Receipts from rebillable service (sale for resale) 10b _____
 - c Other. Explain: _____ 10c _____
- 11 **Suppliers only - Add Lines 10a through 10c.** This amount is your total deduction. 11 _____
- 12 **Subtract Line 11 from Line 9.** This amount is your receipts or purchases subject to tax. 12 _____

Step 3: Figure your therms of gas subject to tax

- 13 Total therms of gas taxed on a per-therm basis. 13 _____
- 14 **Suppliers only** - Deductions (only tax-exempt therms you included on Line 13).
 - a Therms of gas sold or distributed in interstate commerce 14a _____
 - b Therms of gas to be rebilled service (sale for resale) 14b _____
 - c Other. Explain: _____ 14c _____
- 15 **Suppliers only - Add Lines 14a through 14c.** This amount is your total deduction. 15 _____
- 16 **Subtract Line 15 from Line 13.** This amount is your therms of gas subject to tax. 16 _____
 - a Total therms of gas taxed on a per therm basis subject to **Gas Revenue Tax.** 16a _____
 - b Total therms of gas taxed on a per therm basis subject to **Gas Use Tax.** 16b _____

Step 4: Figure your tax due

- 17 **Multiply Line 12 by 5% (.05).** This is the tax on your receipts or purchases. 17 _____
- 18 **a Multiply Line 16a by 2.4¢ (.024) per therm of gas.** This is the **Gas Revenue Tax** per therms. 18a _____
b Multiply Line 16b by 2.4¢ (.024) per therm of gas. This is the **Gas Use Tax** per therms. 18b _____
- 19 **Add Lines 17, 18a and 18b.** This is the total gas tax due. 19 _____
- 20 **Suppliers only** - See instructions for Gas Use Tax collection discount information. Self-assessors, write "0". 20 _____
- 21 **Subtract Line 20 from Line 19.** This is your 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 If Line 22 is greater than Line 21, subtract Line 21 from Line 22. This is the amount you overpaid. Go to Step 5. 23 _____
- 24 If Line 22 is less than Line 21, subtract Line 22 from Line 21. This is the balance due. 24 _____
- 25 Write the total credit you wish to apply. 25 _____
- 26 **Subtract Line 25 from Line 24 - pay this amount.** Make your check payable to "Illinois Department of Revenue." 26 _____

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.

 Title: _____ (____)____-____ Date ____/____/____
Taxpayer's signature and title (state if individual owner, member of firm, or corporate officer title) Telephone number (include area code)

 Firm: _____ (____)____-____ Date ____/____/____
Preparer's signature and name of the firm or employer (if applicable) Telephone number (include area code)

Step 6: Mail your return

Mail your completed Form RG-1, payment, and attachments to

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



GAS TAX
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019



General Information

Who must file Form RG-1?

You must file Form RG-1, Gas Tax Return, if you are a registered

- business that distributes, supplies, furnishes, or sells gas for use or consumption (not for resale).
- self-assessing purchaser of out-of-state gas and have elected to pay the Gas Use Tax to us rather than to your supplier. To register, you must complete Schedule REG-1-G, Gas Use Tax Self-Assessing Purchaser.

When must I file Form RG-1?

You must file Form RG-1, Gas Tax Return, each month (unless we notify you to do otherwise) on or before the fifteenth 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 RG-1 is due on or before the last day of the month following the quarter for which you are reporting.
- **annually**, Form RG-1 is due on or before January 31 of the following year.

How do I convert cubic feet to therms ?

Divide the number of feet by 104.275

What if I fail to file my return and pay the amount owed?

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.

What if I had no activity during the reporting period?

You still must file your return on or before the due date even if you had no activity during the reporting period.

What if I have questions?

If you have any questions, write us at the address on the front of this return 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 1: Identify yourself or your business

Line 8 - A **business** must file a "final" return when the business is sold or discontinued.

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."

Specific Instructions - Self-assessors Only

Step 1: Identify yourself or your business

Line 8 - **Self-assessing individuals** - You must self-assess for an entire year before you can file a "final" return. After a year, if you wish to discontinue self-assessing, you must notify your delivering supplier and tell us the last day you will self-assess the Gas Use Tax. Notification should be given 30 days in advance of the discontinuation date.

Note: To determine how to complete Steps 2 and 3:

A - Multiply the amount you were billed for gas you purchased as a self-assessor by .05

B - Multiply the amount of therms delivered to you by .024

C - Compare the two amounts

If **A** is greater - Write "0" on Lines 9 through 12; go to Step 3.

If **B** is greater, you must complete Step 2, and write "0" on Lines 13 through 16b.

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, 10b & 10c - Self-assessors will have no deductions.

Line 11 - 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, 14b & 14c - Self-assessors will have no deductions.

Line 15 - 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.

