



Form RPU-6 Instructions

General Information

Who must file this return?

A public utility, electric cooperative, or municipal utility that delivers electricity in Illinois and collects the:

- Energy Assistance Charge,
- Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the “Renewable Energy Charge”), or
- Energy Transition Assistance Charge

from its customers, must file Form RPU-6, Assistance Charges Return for Electricity Distributors.

Note: All public utilities must collect the Energy Assistance Charge and the Renewable Energy Charge. Any electric utility serving more than 500,000 customers in Illinois must collect the Energy Transition Assistance Charge.

A municipal electric utility or an electric cooperative may choose to collect the Energy Assistance Charge and the Renewable Energy Charge, but must notify the Illinois Department of Revenue (IDOR) in writing of such decision. If a municipal electric utility or electric cooperative does not assess the Energy Assistance Charge, the Department of Commerce and Economic Opportunity (DCEO) may not use funds from the Supplemental Low-Income Energy Assistance Fund to provide benefits to its customers under the program authorized by 305 ILCS 20/4. 305 ILCS 20/13(k). If a municipal electric utility or electric cooperative does not assess the Renewable Energy Charge, its customers shall not be eligible for the Renewable Energy Resources Program. 20 ILCS 6876-5(e).

What is the Energy Assistance Charge?

Pursuant to the Energy Assistance Act, each utility or cooperative must collect a monthly charge from each customer for electric services delivered by the utility or cooperative. 305 ILCS 20/13(b). The utility or cooperative then must remit the total collected charges each month to IDOR with a completed return. 305 ILCS 20/13(f). The collected charges are deposited into the Supplemental Low-Income Energy Assistance Fund and are used to assist low-income Illinois residents with bill payments for electric services and to provide for the State of Illinois weatherization program. 305 ILCS 20/13(a).

What is the Renewable Energy Charge?

Pursuant to the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997, each utility or cooperative must collect a monthly charge from each customer for electric services delivered by the utility or cooperative. 20 ILCS 687/6-5(a). The utility or cooperative then must remit the total collected charges each month to IDOR with a completed return. The collected charges are deposited into the Renewable Energy Resources Trust Fund and the Coal Technology Development Assistance Fund. 20 ILCS 687/6-5(d). The funds may be used (1) to provide grants to the Illinois Green Economy Network for its operation and services and to fund education and training for renewable energy and energy efficiency technology, (2) for capturing or sequestering carbon emissions produced by coal combustion, (3) for supporting research on the capture and sequestration of carbon emissions produced by coal combustion, and (4) for improving coal miner safety. 20 ILCS 687/6-5(c).

What is the Energy Transition Assistance Charge?

Pursuant to the Public Utilities Act, each electric utility serving more than 500,000 customers in Illinois must collect a monthly charge from each customer for electric services delivered. 220 ILCS 5/16-108.30(b). The utility then must remit the total collected charges each month to IDOR with a completed return. 220 ILCS 5/16-108.30(e). The collected charges are deposited into the Energy Transition Assistance Fund. 220 ILCS 5/16-108.30(f).

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.
- 305 ILCS 20/13(c)(1).

What is “nonresidential electric service”?

This is all electric utility service that is not residential electric service. 305 ILCS 20/13(c)(3).

How can I find out what assessment rate I should be collecting?

See our **Excise Tax Rates and Fees** page at tax.illinois.gov to determine current rates.

When must I file Form RPU-6?

Form RPU-6 must be submitted to IDOR on or before the 20th day of the month with the total amount of assistance charges that were collected from customers during the preceding month.

Can I file this return and pay the tax due electronically?

Yes, you can use MyTax Illinois at mytax.illinois.gov to file your Form RPU-6. MyTax Illinois also allows for electronic payment of any tax due.

Where do I mail my completed return?

Mail your completed Form RPU-6 and payment to:

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



What if I have questions?

If you have any questions, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517**, visit our website at tax.illinois.gov, or scan the QR code provided.

Specific Instructions

Step 1: Figure your assistance charges due

Line 1 – Enter the total number of accounts to which you delivered residential electric service and from which you collected the Energy Assistance Charge and the Renewable Energy Charge during this liability period.

Line 2 – Multiply Line 1 by the applicable rate.

Line 3 – Multiply Line 1 by \$0.05.

Line 4 – Enter the total number of accounts to which you delivered nonresidential electric service and which had less than 10 megawatts of peak demand during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

Line 5 – Multiply Line 4 by the applicable rate.

Line 6 – Multiply Line 4 by \$0.50.

Line 7 – Enter the total number of accounts to which you delivered nonresidential electric service and which had 10 megawatts or more of peak demand during the previous calendar year, and from which you collected the Energy Assistance Charge and the Renewable Energy Charge.

Line 8 – Multiply Line 7 by the applicable rate.

Line 9 – Multiply Line 7 by \$37.50.

Line 10a – 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.

Line 10b – If the number of customers you were serving on January 1, 2021, was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, enter the amount of administrative and operational costs incurred for the PIPP during the reporting period on Line 10b.

Line 10c – Add Lines 10a and 10b, then subtract the sum from Line 10. This is your total Energy Assistance Charge. If the sum of Lines 10a and 10b is greater than Line 10, enter 0 on Line 10c.

Line 11 – Add Lines 3, 6, and 9. This is your total Renewable Energy Charge.

Line 12 – For an electric utility serving more than 500,000 customers, enter the total number of kilowatt-hours of energy you delivered to retail customers for which you collected the Energy Transition Assistance Charge during the liability period.

Line 13 – Multiply Line 12 by the applicable rate. This is the Energy Transition Assistance Charge. This rate varies by utility. By October 31 of each year, electric utilities with more than 500,000 Illinois customers are required to report the total kilowatt-hours of energy delivered during the 12-month period ending on the immediately preceding May 31. The Illinois Department of Commerce and Economic Opportunity (DCEO) will then determine the utility's total Energy Transition Assistance Charge for the next calendar year and notify the utility accordingly. For each utility, the charge shall be recovered through a single, uniform cents per kilowatt-hour charge applicable to all retail customers. For each utility, the charge shall not exceed 1.3% of the amount paid per kilowatt hour by those customers during the year ending May 31, 2009. 220 ILCS 5/16-108.30(a).

Line 14 – Add Lines 10c, 11, and 13. This is your total assistance charges.

Step 2: 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.