

 Illinois Department of Revenue  
**Form RPU-6-X, Amended Assistance Charges Return for Electricity Distributors Instructions**

---

## General Information

---

### Who must file Form RPU-6-X?

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-X, Amended Assistance Charges Return for Electricity Distributors, if it needs to correct a previously filed Form RPU-6, Assistance Charges Return for Electricity Distributors, or Form RPU-6-X.

**Note:** All public utilities must collect the Energy Assistance Charge and the Renewable Energy Charge. 20 ILCS 687/6-5; 305 ILCS 20/13. Any electric utility serving more than 500,000 customers in Illinois must collect the Energy Transition Assistance Charge. 220 ILCS 5/16-108.30(b).

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”?

This is an 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](http://tax.illinois.gov) to determine current rates.

## When must this form be filed?

Form RPU-6-X must be filed any time the original Form RPU-6 filing or a previously filed Form RPU-6-X needs to be corrected.

The period for which a credit for an overpayment of electricity assistance charges for electricity can be claimed depends on when Form RPU-6-X is filed. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and the 36 months prior to the current year. If you file this amended return between July 1 and December 31 of this year, you may claim credit for the amounts you overpaid during the current year and the 30 months prior to the current year.

**Note:** IDOR uses the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

**Note:** Effective June 25, 2021, for any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the applicable statute will expire less than six months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for six months from the date it would have otherwise expired.

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

Yes, you can use MyTax Illinois at [mytax.illinois.gov](http://mytax.illinois.gov) to file your Form RPU-6-X. **Note:** This only applies for reporting periods where the original RPU-6 was filed electronically. MyTax Illinois also allows for electronic payment of any tax due.

## Where do I mail my completed return?

Mail your completed Form RPU-6-X and, if applicable, 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, you can also call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-5906**, visit our website at [tax.illinois.gov](http://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.

**Line 15** - Enter the total amount that you have paid for this reporting period. This figure includes the amount you paid with your original return and any subsequent amended returns. 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.

**Line 16** - If the amount in Line 15 is greater than Line 14, subtract Line 14 from Line 15, and enter the amount that you overpaid on Line 16.

**Line 17** - If the amount in Line 15 is less than Line 14, subtract Line 15 from Line 14, and enter the amount that you underpaid on Line 17. Pay this amount, and make your payment to “**Illinois Department of Revenue.**”

### **Step 2: Check the reason you are filing this amended return**

Check the reason that you are completing Form RPU-6-X. If you checked “Other”, and you are a party to a civil suit involving the amount claimed, enter the name of the suit on the line provided.

### **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.