



Form RG-6-X, Amended Assistance Charges Return for Natural Gas Distributors Instructions

General Information

Who must file Form RG-6-X?

A public utility, a gas cooperative, or a municipal gas utility that delivers natural gas in Illinois and collects the:

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

from its customers, must file Form RG-6-X, Amended Assistance Charges Return for Natural Gas Distributors if it needs to correct the original return Form RG-6 or previously filed amended return Form RG-6-X.

Note: All public gas utilities must collect the Energy Assistance Charge and Renewable Energy Charge. 20 ILCS 687/6-5; 305 ILCS 20/13. A municipal gas utility or gas cooperative, may choose to collect the Energy Assistance Charge and Renewable Energy Charge, but must notify the Illinois Department of Revenue (IDOR) in writing of such decision. If a municipal gas utility or gas 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 gas utility or gas 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 public utility, gas cooperative, or municipal gas utility must collect a monthly charge from each customer for natural gas services delivered by the utility or cooperative. 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 gas 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, a public utility, gas cooperative, or municipal gas utility must collect a monthly charge from each customer for natural gas services delivered by the utility or cooperative. The utility or cooperative then must remit the total collected charges each month to IDOR. 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 “residential gas service”?

“Residential gas service” is a gas 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)(2).

What is “nonresidential gas service”?

“Nonresidential gas service” is all gas utility service that is not residential gas service. 305 ILCS 20/13(c)(4).

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 this form be filed?

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

The period for which a credit for an overpayment of assistance charges can be claimed depends on when Form RG-6-X is filed. If you file this amended return between January 1 and June 30 of this year, you may claim 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 to file your Form RG-6-X. **Note:** This only applies for reporting periods where the original RG-6 was filed electronically. MyTax Illinois also allows for electronic payment of any tax due.

Where do I send Form RG-6-X?

Mail your completed Form RG-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**, or scan the QR code provided.

Specific Instructions

Step 1: Figure your tax due

Line 1 – Enter the total number of accounts to which you delivered residential gas 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 gas service and to which you delivered less than 4 million therms of gas 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 gas service and to which you delivered 4 million or more therms of gas 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 - Add Lines 10c and 11. This is the net assistance charges due.

Line 13 – 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 14 – If the amount in Line 13 is greater than Line 12, subtract Line 12 from Line 13, and enter the amount that you overpaid on Line 14.

Line 15 – If the amount in Line 13 is less than Line 12, subtract Line 13 from Line 12, and enter the amount that you underpaid on Line 15. Pay this amount with your return and make your payment to “**Illinois Department of Revenue.**”

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

Check the best description of why you are completing Form RG-6-X.

Note: If you check “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.