

RPU-13-X Instructions

General Information

Who must file Form RPU-13-X?

You must file Form RPU-13-X to correct your original return or a previously filed amended return or to claim credit for an overpayment. You must attach any supporting schedules or documentation.

What if I had no business activity during the period for which my return is due?

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

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RPU-13-X. **Note:** This only applies for reporting periods where the original RPU-13 was filed electronically.

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

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 website at tax.illinois.gov.

Which Steps do I have to complete?

Steps 1 and 2: If you are

- in the business of distributing, supplying, furnishing, or selling electricity for use or consumption and not for resale, and
- a municipal system or an electric cooperative.

Steps 3 and 4: Everyone required to file Form RPU-13-X.

Which Worksheets must I 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.

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).

Where can I get help?

If you have questions or need help completing your return, call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-7517 or visit our website at tax.illinois.gov.

Step-by-Step Instructions

Step 1: Figure your receipts subject to tax

“Gross receipts” is the amount you received for electricity you distributed, supplied, furnished, or sold for use or consumption and not for resale, and all related services (including the transmission of electricity.)

Line 1 - Include the total gross receipts only from sales in which the tax on a gross-receipts basis is less than the tax on a per-kilowatt-hour basis. Do not include tax collected in your gross receipts.

Line 2a - Total gross receipts that were included in Line 1 and were received from interstate commerce sales.

Line 2b - Total gross receipts that were included in Line 1 and were received from resellers that will resell the electricity to an end user. Sales to resellers are only exempt if the reseller provides you with documentation that they are going to resell the electricity.

Line 2c - For each “other” deduction you take, you must describe the deduction and write the total gross receipts (*i.e.*, bad checks, electricity sold 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 DCEO-certified business, located in an enterprise zone).

Step 2: Figure your kilowatt-hours subject to tax

Line 5 - Include the total kilowatt-hours only from amounts billed in which the tax on a kilowatt-hour basis is less than the tax on a gross-receipts basis.

Line 6a - Total kilowatt-hours that were included in Line 5 and were billed for interstate commerce sales.

Line 6b - Total kilowatt-hours that were included in Line 5 and were billed to resellers that will resell the electricity to an end user. Sales to resellers are only exempt if the reseller provides you with documentation that they are going to resell the electricity.

Line 6c - For each “other” deduction you take, you must describe the deduction and write the total kilowatt-hours (*i.e.*, bad checks, electricity sold 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 DCEO-certified business, located in an enterprise zone.)

Step 3: Figure your tax due

Line 11 - Complete this line **only** if you are required to complete either

- **Worksheet A:** Write the amount from Line o on Line 11.
- **Worksheet B:** Write the amount from Line d on Line 11.

Line 14 - Total qualified solid waste energy tax credit that you wish to apply. Write the total of all multistate tax credits for taxes properly due and paid to other states that you wish to use during the taxable period.

Line 16 - 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.

Line 19 - Subtract Line 18 from Line 17. This is the net tax due.

Line 20 - Total amount that you have paid. This figure includes the amount you paid with your actual return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. This figure does not include any quarter-monthly payments you have made. Quarter-monthly payments should be reported on Line 16 of this return. **Do not include any penalty and interest you paid on any assessment.** 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. **Do not include any interest you received on the credit or refund.**

Line 21 - If Line 20 is greater than Line 19, subtract Line 19 from Line 20. This is the amount of tax you have overpaid.

Line 22 - If Line 20 is less than Line 19, subtract Line 20 from Line 19. This is the amount you underpaid. Pay this amount and make your check payable to **“Illinois Department of Revenue”**.

Step 4: Check the reason you are filing this amended return

Check the best description of why you are completing Form RPU-13-X.

Note: If you check “Other” and you are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.

Step 5: 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.