

Form RG-1-X Instructions

Who must file Form RG-1-X?

You must file Form RG-1-X, Amended Gas Tax Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment. You must also attach any supporting documentation.

Can I file this return electronically?

Yes, you can use MyTax Illinois on our website at tax.illinois.gov to file your RG-1-X. **Note:** This only applies for reporting periods where the original RG-1 was filed electronically.

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.

Step 1: Figure your receipts subject to tax

Line 1 - “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 where the tax on receipts is less than the tax on a per-therm basis. This excludes any receipts for therms reported in Step 2.

Step 2: Figure your therms of gas subject to tax

Line 5 - Write the total therms of gas from sales.

Line 8a - Include only the non-deductible therms of gas on which the tax on a per-therm basis is less than the tax on a receipts basis.

Line 8b - Include all non-deductible therms of gas.

Step 3: Figure your tax due

Line 12 - 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 10b by 1.75 percent (.0175) and write the results on Line 12. All others write “0.”

Line 14 - 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 - Write the total amount that you have paid. This figure includes the amount you paid with your original 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 14 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 20 - Amount you overpaid.

Line 21 - Pay this amount with your return and make your check payable to “**Illinois Department of Revenue.**” We will bill you for penalties and interest.

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

Check the best description of why you are completing Form RG-1-X. Also provide any correct information (*if applicable*). **Note:** If you checked “Other” and you are a party to a civil suit, involving the amount claimed, write the name of the suit on the line provided.

What if I have questions?

If you have any questions, write us at the address below or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517**.

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.

Where do I mail Form RG-1-X

Mail your completed Form RG-1-X, payment, and attachments to us at **GAS REVENUE TAX**

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19019

SPRINGFIELD IL 62794-9019

Note: If you prefer, you can file Form RG-1-X using MyTax Illinois at tax.illinois.gov for reporting periods where the original RG-1 was filed electronically.

Specific Instructions - Self-assessors Only

Step 1: Figure your receipts subject to tax

Line 1 - “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 2a, b, c & 3 - Self-assessors have no deductions - Write “0”.

Step 2: Figure your therms subject to tax

Line 5 - 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 6a, b, c & 7 - Self-assessors have no deductions - Write “0”.

Step 3: Figure your tax due

Line 12 - Self-assessors have no collection discount. Write “0”.

Line 14 - 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 - Write the total amount that you have paid. This figure includes the amount you paid with your original 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 14 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 20 - Amount you overpaid.

Line 21 - Pay this amount with your return and make your check payable to “**Illinois Department of Revenue.**” We will bill you for penalties and interest.

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

Check the best description of why you are completing Form RG-1-X. **Note:** If you checked “Other” and you are a party to a civil suit, involving the amount claimed, write the name of the suit on the line provided.