

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 510 Section 510.125 Gross Amount of Transactions or Billings Basis of Tax</b>
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**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.125 Gross Amount of Transactions or Billings Basis of Tax**

- a) The Department will grant permission to a taxpayer to file returns required by the Act and to pay a tax imposed therein on the basis of gross amount of transactions, or gross billings of services within the Act, where the taxpayer keeps his books and records in such manner as not conveniently or readily to reflect his gross receipts from services within the Act, but keeps his books and records in a manner which does readily and conveniently reflect the gross amount billed for services within the Act.
  
- b) Where a taxpayer desires to file returns and pay taxes on the basis of gross amount of services within the Act billed, he shall file written request with the Department for permission to report on this basis on forms prepared by the Department and shall obligate himself to pay any additional amounts of tax which an audit of the books and records of such taxpayer may disclose to be owing and due upon this basis. Bad debts or uncollectible accounts actually written off the books of a taxpayer will be allowed as a deduction from gross billings in the return filed for the month in which they are written off, where a tax has previously been paid with respect to the amounts thereof.
  
- c) Where permission to make returns and pay tax on a basis of gross amount of services billed has been granted, no change to a gross receipts basis will be allowed except at the end of a tax year ending June 30, and then only upon written authorization of the Department. The Department reserves the right, on notice, to require a taxpayer to make a return and pay tax on a gross receipts basis whenever it may deem such action necessary or expedient to protect the State against loss.
  
- d) THE RETURN SHALL STATE: THE TOTAL NUMBER OF KILOWATT-HOURS FOR WHICH PAYMENT WAS RECEIVED BY HIM FROM CUSTOMERS DURING THE PRECEDING CALENDAR MONTH AND UPON THE BASIS OF WHICH THE TAX IS IMPOSED; THE GROSS RECEIPTS RECEIVED BY HIM FROM CUSTOMERS DURING THE PRECEDING CALENDAR MONTH FROM SUCH BUSINESS, INCLUDING BUDGET PLAN AND OTHER CUSTOMER-OWNED AMOUNTS APPLIED DURING SUCH MONTH IN PAYMENT OF CHARGES INCLUDABLE IN GROSS RECEIPTS, AND UPON THE BASIS OF WHICH THE TAX IS IMPOSED.
  
- e) IN MAKING SUCH RETURN, THE TAXPAYER MAY USE ANY REASONABLE METHOD TO DERIVE REPORTABLE "KILOWATT-HOURS" AND "GROSS RECEIPTS" FROM HIS BILLING AND PAYMENT RECORDS.

- f) IN MAKING SUCH RETURN, THE TAXPAYER SHALL DETERMINE THE VALUE OF ANY REPORTABLE CONSIDERATION OTHER THAN MONEY RECEIVED BY HIM AND SHALL INCLUDE SUCH VALUE IN HIS RETURN.

(Source: Amended at 11 Ill. Reg. 18759, effective October 30, 1987)