

**Illinois Department of Revenue
Regulations**

Title 86 Part 511 Section 511.310 Self-assessing Purchaser Registration and Renewal, \$200 Fee

**TITLE 86: REVENUE
PART 511
ELECTRICITY EXCISE TAX LAW**

Section 511.310 Self-assessing Purchaser Registration and Renewal, \$200 Fee

- a) Application for a certificate of registration as a self-assessing purchaser shall be made to the Department upon Form RPU-3, Utility Tax Application for Registration, along with Form RPU-5, Self-assessing Purchaser Worksheet. Applicants must specify on Form RPU-3 the date upon which the applicant wishes to become a self-assessing purchaser. Applicants must provide the properly completed application (Form RPU-3 and RPU-5) to the Department at least 30 days before the date they wish to become a self-assessing purchaser in order to give the Department sufficient time to process the application and forward a copy of the RPU-5 to the delivering suppliers listed on that Form.
- b) Applicants must identify on Form RPU-5, Self-assessing Purchaser Worksheet, the delivering suppliers and each account with those delivering suppliers upon which the self-assessing purchaser has chosen to pay Electricity Excise Tax directly to the Department. The Department will then notify those delivering suppliers by sending a photocopy of the applicant's RPU-5 with a letter stating that the delivering supplier is no longer required to collect Electricity Excise Tax on those specified accounts. An applicant must complete separate RPU-5 Forms for each delivering supplier if the applicant does not wish all of the applicant's account information disclosed to each delivering supplier.
- c) Self-assessing purchasers who want to add additional delivering supplier accounts or delete specific accounts must complete a new RPU-5, Self-assessing Purchaser Worksheet, and submit it to the Department at the address listed on that Form at least 30 days before the date they wish to begin or cease self-assessing Electricity Excise Tax on those specified accounts. The Department will then notify those delivering suppliers by sending a photocopy of the applicant's revised RPU-5.
- d) Payment of Non-refundable Biennial Fee. *Applicants are required to pay a non-refundable biennial fee of \$200 at the time of application for a certificate of registration as a self-assessing purchaser.*
- e) *Registration as a self-assessing purchaser is valid for a period of 2 years. A certificate of registration as a self-assessing purchaser will be renewed by the Department for an additional 2-year period upon application and payment of a non-refundable biennial fee of \$200. Application for renewal must be received at least 30 days prior to the expiration date of the registration in order to give the Department sufficient time to*

process the application and forward a copy of the RPU-5 to the delivering suppliers listed on that Form. If the Department does not receive the renewal application at least 30 days prior to the expiration date of the registration, the registration will be deemed revoked as provided in Section 511.320 of this Part. This process for issuing a 30-day notice is necessary in order to give the Department sufficient time to forward a copy of the notice of revocation to the applicable delivering suppliers so that the delivering suppliers can begin collecting tax on the date they are required.

- f) *The Department may deny a certificate of registration to any applicant if the owner, any partner, any manager or member of a limited liability company, or a corporate officer of the applicant, is or has been the owner, a partner, a manager or member of a limited liability company, or a corporate officer, of another self-assessing purchaser that is in default for moneys due under the Electricity Excise Tax Law. [35 ILCS 640/2-10]*