



Filing Extensions for Utility Providers

Informational Bulletin

April 2002

Glen L. Bower
Director of Revenue

For information
or forms...

- ◆ Call us at:
217 785-2622
- ◆ Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.ILtax.com
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To: Natural Gas or Electricity Providers

Beginning **January 1, 2003**, we are changing our process for extension to file returns. If you request an extension to file your return and receive our approval, you must pay all of the tax you owe on or before the due date of the return by using Form RPU-31, Utility Tax Filing Extension Deposit Payment. The extension only applies to the filing of the return - **not** to the payment of the tax due.

Who can apply for an extension to file a return?

Taxpayers who file Form RG-1, Gas Revenue Tax Return, or Form RPU-13, Electricity Excise Tax Return.

What is the number of days for which a filing extension can be approved?

We will not grant an extension to file returns for more than 31 calendar days.

Do I have to request an extension to file each month?

No. However, you must request the extension to file your returns(s) in advance each year. You must indicate the period(s) you wish to be covered by the extension to file.

If I make quarterly-monthly payments, can I request an extension to file?

Yes. If you are approved for an extension to file your return and you continue to make your quarterly-monthly payments on or before the due dates, you will not need to make a deposit or complete Form RPU-31.

Will I be charged penalty and interest for late filing my return if I have an approved extension to file?

You will not be assessed late filing penalty and interest providing that you file your return within the filing extension time period.

What if I do not pay the tax I owe by the original due date of my return?

You must pay (on or before the original due date of the return) a deposit that is equal to or greater than the amount we have estimated. If our estimated amount is less than your actual tax liability, you will not be assessed underpayment penalty and interest providing that you have paid the additional tax liability on or before the extension due date. If you pay after the extended due date, underpayment penalty and interest will start to accrue from the end of the extension due date.

What if my deposit is greater than my tax liability?

If your deposit exceeds your tax liability for the month, we will issue you a credit memorandum. You are no longer required to file a claim for credit.

What happens to my deposit that I already paid the department?

You will be issued a credit memorandum that you can use towards future tax liabilities. Do not file a claim for credit.