

Illinois Department of Revenue  
**RG-61 Gas Use Tax Exemption Certificate**

**Step 1: Read this information first**

If you purchase natural gas from outside of Illinois for use in Illinois and any description in Step 3 applies to you, you are exempt from paying Gas Use Tax. You must provide your delivering supplier with this completed certificate as your proof that no Gas Use Tax is due.

- If you use gas which is both exempt (e.g., gas used in the production of electric energy) and non-exempt (e.g., gas used in heating and general maintenance of the production facility, etc.) from Gas Use Tax, you must have separate accounts for exempt and non-exempt purchases.
- If you have multiple accounts which are exempt from Gas Use Tax, you must complete a separate Form RG-61 for each account unless the **same** exemption applies to all of the accounts. In this case, complete one Form RG-61 and list each account subject to that exemption. Attach an additional sheet(s) if necessary.
- If any information you provide below changes, you must complete a new Form RG-61. If no changes are needed, you should submit a new Form RG-61 every five years to keep records current.

If you have any questions, call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

**Step 2: Identify yourself**

1 Name: \_\_\_\_\_ 3 Account ID: \_\_\_\_\_  
2 Address: \_\_\_\_\_ 4 Your account number(s) with your supplier:  
Number and street  
City State ZIP  
County ( ) -  
Daytime telephone number

**Step 3: Check the best description of your exemption**

The natural gas purchased will be used

- \_\_\_\_\_ by a business located in an enterprise zone certified by the Department of Commerce and Economic Opportunity. Provide the name of the enterprise zone in which you are located: \_\_\_\_\_
- \_\_\_\_\_ by a governmental body or entity organized and operated exclusively for charitable, religious, or educational purposes. Provide your exemption identification number: **E-** \_\_\_\_\_
- \_\_\_\_\_ in the production of electric energy. This does not include gas used in general maintenance or heating of an electric energy production facility or other structure.
- \_\_\_\_\_ in a petroleum refinery operation.
- \_\_\_\_\_ in liquefaction and fractionation processes that produce value-added natural gas by-products for resale.
- \_\_\_\_\_ in the production of anhydrous ammonia and downstream nitrogen fertilizer products for resale.

**Step 4: Sign below**

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. I certify that I will assume responsibility for reporting and paying the tax (if any) imposed by the Gas Use Tax Act.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Attention:**

This exemption certificate does not apply to charges by a utility for the account listed above that may be subject to Gas Revenue Tax.





Brian A. Hamer  
Director of Revenue

For information  
or forms...

- ◆ Call us at:  
217 524-5406  
217 785-6602
- ◆ 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](http://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 Distributors, Suppliers, and Purchasers

**Effective for bills issued on or after October 1, 2003,** Gas Use Tax will be imposed on the purchase of natural gas from outside of Illinois for use or consumption in Illinois.

Who is responsible for reporting and paying Gas Use Tax?

The delivering supplier collects, reports, and pays the Gas Use Tax to the Illinois Department of Revenue (IDOR) unless a customer elects to become a self-assessing purchaser and provides the delivering supplier with a copy of his certificate of registration. If the customer elects to become a self-assessing purchaser, he must report and pay the Gas Use Tax directly to IDOR.

What is a "delivering supplier"?

For the purposes of Gas Use Tax, a "delivering supplier" is any person who is in the business of "delivering" natural gas to persons for use or consumption (not for resale). If more than one supplier is involved in the delivery chain of natural gas to a purchaser, the "delivering supplier" is the last supplier in the delivery chain. A delivering supplier is required to register with IDOR.

What is a "self-assessing purchaser"?

For the purposes of Gas Use Tax, a "self-assessing purchaser" is any person who purchases natural gas from outside of Illinois for use or consumption in Illinois and who elects to pay the Gas Use Tax directly to IDOR.

Are there registration requirements for Gas Use Tax?

**Yes.** A self-assessing purchaser must register with IDOR by completing Form REG-10, Gas Use Tax Self-Assessing Purchaser Application. A self-assessing purchaser must continue to report and pay Gas Use Tax as a self-assessor for at least one year. If any information should change after Form REG-10 is submitted, a new Form REG-10 must be submitted. If there are no changes, a new Form REG-10 should be completed every five years to keep records current. Delivering suppliers must complete Form RPU-3, Utility Tax Application for Registration. If you are currently registered under the Gas Revenue Tax Act, you do not need to complete Form RPU-3.

What is the Gas Use Tax rate?

The Gas Use Tax rate is based on whether you are a delivering supplier or a self-assessing purchaser.

**Delivering suppliers:** The tax amount you must collect from each customer per month is 2.4 cents per therm of gas.

**Self-assessing purchaser:** The tax amount you pay directly to IDOR is 5 percent (.05) of the purchase price or 2.4 cents per therm of gas - whichever is less.

**Note:** "Purchase price" means the amount paid for the distribution, supplying, furnishing, sale, transportation, or delivery of gas.

How do I report and pay the Gas Use Tax?

You report and pay the Gas Use Tax using Form RG-1, Gas Tax Return. Unless we notify you otherwise, you must file Form RG-1 on or before the 15th day of the month following the month for which you are filing.

**Note:** Form RG-1 and Form RG-1-X, Amended Gas Tax Return, have been revised to include the Gas Use Tax.

Is there a discount for the collection of Gas Use Tax?

A delivering supplier who collects Gas Use Tax from their customers, may claim a collection discount on the amount of Gas Use Tax they collect if they timely report and pay the Gas Use Tax to IDOR.

Is there a discount for the collection of Gas Revenue Tax?

**No.**

May I file my Form RG-1 electronically?

**Yes.** You may file Form RG-1 electronically. You may also make payments by Electronic Funds Transfer (EFT). Visit our Website at [www.ILtax.com](http://www.ILtax.com) for more information.

As a delivering supplier, what records must I obtain and keep for self-assessing purchasers for Gas Use Tax?

You must obtain and keep a copy of the certificate of registration issued by IDOR as proof that they are self-assessing purchasers.

As a delivering supplier, what records must I obtain and keep for customers exempt from Gas Use Tax?

You must obtain and keep the completed original Form RG-61, Gas Use Tax Exemption Certificate, they provided you for your records.

Are there exemptions for Gas Use Tax?

**Yes.** There are six exemptions that apply **only** to Gas Use Tax. The exemptions are for natural gas used

- ◆ by governmental bodies or entities operated and organized exclusively for charitable, religious, or educational purposes who have been issued a tax exemption identification number by IDOR.
- ◆ in the production of electric energy. This does not include gas used in the general maintenance or heating of an electric energy production facility or other structures.
- ◆ in petroleum refinery operations.
- ◆ in liquefaction and fractionation processes that produce value-added natural gas by-products for resale.
- ◆ in the production of anhydrous ammonia and downstream nitrogen fertilizer products for resale.
- ◆ by a business located in an enterprise zone. The name of the enterprise zone in which the business is located is required on Form RG-61.

What do I do if one or more of these exemptions apply to me?

You must complete Form RG-61, Gas Use Tax Exemption Certificate, and give it to your delivering supplier.

If any of the information you provide on Form RG-61 changes, you must complete a new Form RG-61. If no changes are required, you should complete a new Form RG-61 every five years to keep records current.

If I am exempt from Gas Use Tax, am I also exempt from charges by my utility for Gas Revenue Tax?

**No.** You must continue to pay charges by your utility for Gas Revenue Tax.

Are there changes to Gas Revenue Tax deductions?

**Yes.** Beginning October 1, 2003, a deduction may not be taken for any charges for gas or gas services to a customer who acquired contractual rights for the direct purchase of gas or gas services originating from an out-of-state supplier or source on or before March 1, 1995.

Are there any other changes?

**Yes.** For returns due on or after July 1, 2003, you may be assessed a cost of collection fee if you do not pay the amount you owe within 30 days after you receive an assessment. If the unpaid amount is less than \$1,000, the fee is \$30; if the amount is \$1,000 or more, the fee is \$100.