

## Illinois Department of Revenue Schedule REG-1-G Gas Use Tax Self-Assessing Purchaser Attach to Form REG-1.

## Step 1: Read this information first

If you purchase natural gas from outside of Illinois for use in Illinois (not for resale) you may choose to become a self-assessor of Gas Use Tax unless you are exempt from Gas Use Tax.

To be exempt, you must purchase natural gas from outside of Illinois that will be used in Illinois

- by a business located in an enterprise zone;
- 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.

Do not complete Schedule REG-1-G if you are exempt from Gas Use Tax. You must complete Form RG-61, Gas Use Tax Exemption Certificate. A registered self-assessing purchaser must report and pay the Gas Use Tax directly to us rather than to its supplier. We will issue you a certificate of registration for you to provide to your supplier as proof that you will be responsible for reporting and paying the Gas Use Tax. If later, any information you provide below should change, you must complete a new Schedule REG-1-G. If no changes are needed, you should submit a new Schedule REG-1-G every five years to keep records current. Submit Schedule REG-1-G faster using MyTax Illinois available at mytax.illinois.gov. If you have any questions, visit our website at tax.illinois.gov, call us weekdays between 8:00 a.m. and 4:30 p.m. at 217 785-3707, or email rev.centreg@illinois.gov.

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