

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 217 524-5406 or 217 785-6602.

**Step 2: Identify yourself**

1 Name: \_\_\_\_\_ 3 Illinois Business Tax no.: \_\_\_\_\_ - \_\_\_\_\_  
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.

