**Section 511.330 Self-assessing Purchaser Return and Direct Payment**

a) *When electricity is used or consumed by a self-assessing purchaser subject to the tax imposed by the Law who did not pay the tax to a delivering supplier maintaining a place of business within this State and required or authorized to collect the tax, that self-assessing purchaser shall, on or before the 15th day of each month, make a return to the Department for the preceding calendar month, stating all of the following:*

1) *The self-assessing purchaser's name, principal address, and registration number.*

2) *The aggregate purchase price paid by the self-assessing purchaser for the distribution, supply, furnishing, sale, transmission and delivery of such electricity to or for the purchaser during the preceding calendar month, including budget plan and other purchaser-owned amounts applied during such month in payment of charges includible in the purchase price, and upon the basis of which the tax is imposed.*

3) *Amount of tax, computed upon* the purchase price as outlined in subsection (a)(2) *at the rate stated in* Section 511.110(c) of this Part.

4) The amount of any credits to be applied to the liability period of the return.

5) The signature of the taxpayer. *In making the return the self-assessing purchaser may use any reasonable method to derive reportable "purchase price" from the self-assessing purchaser's records.*

b) *The self-assessing purchaser making the return provided for in this Section shall, at the time of making such return, pay to the Department the amount of tax imposed by the Electricity Excise Tax Law.*

c) *Any self-assessing purchaser who ceases to be responsible for filing returns under the Electricity Excise Tax Law shall file a final return with the Department not more than one month thereafter.* [35 ILCS 640/2-11]

Such return shall be made on the Department's Form RPU-13, Electricity Excise Tax Return.