

Schedule B, C, or N Instructions

General Information

Step-by-Step Instructions

What is reported on this schedule?

You must file Schedule B, C, or N, Tax-free Alcoholic Liquor Sales, to report alcoholic liquors you sold tax-free:

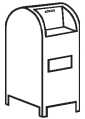
- to other Illinois-licensed manufacturers and importing distributors.
- in interstate commerce and foreign trade.
- to authorized U.S. government agencies in Illinois.

When and where do I file?

You must file Schedule B, C, or N with Form RL-26, Liquor Revenue Return, on or before the fifteenth day of each month for the preceding month.

If you need to correct a previously filed Form RL-26, you must file Form RL-26-X, Amended Liquor Revenue Return, and all completed schedules.

All completed returns and attachments must be mailed to



ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

What if I need assistance?

If you have questions about Schedule B, C, or N, call us weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045** or write to us at the address listed above.

Step 1: Identify your business and type of sales

a Write your business' name, address, License number (issued by us) and Account ID.

Tell us the tax period for which you are filing this schedule.

b Check the type of tax-free alcoholic liquor sales you are reporting with this schedule. Report one type per page.

Note: Each type of sale corresponds to a specific schedule: Schedule B, C, or N. Report only one schedule type per page. If you need to report different types of sales, you must complete separate schedules for each type of sale.

Schedule B — Report only the tax-free sales you made to other Illinois-licensed manufacturers and importing distributors.

Schedule C — Report your sales in interstate commerce and foreign trade. Tell us the state or country (other than United States) into which you made deliveries. Each state or country must be reported on a **separate page**.

Schedule N — Report your sales to authorized U.S. government agencies in Illinois. Each government agency must be reported on a **separate page**.

Step 2: Tell us about your tax-free sales

Write the requested information in the appropriate column.

You must provide the invoice number (include the invoice date) and FEIN of whom you made your sales to. Tell us the name and address of the person/business to which you made the sales you are reporting.

Report the total actual **wine** gallonage equivalent for each class of alcoholic liquor per invoice number.

Grand total:

If you are filing only one page, copy the **Page "subtotal"** amounts to the **"Grand total"** lines.

If you are filing multiple pages, add all **Page "subtotals"** together for each liquor class and write each sum on the appropriate **"Grand total"** line on the last page.

You must also write the **"Grand total"** amount on Form RL-26.

