



# Form RL-115 Instructions

## General Information

### What is reported on this form?

Any deductions necessary to account for all alcoholic liquor that is not subject to the Illinois Liquor Tax must be reported on Form RL-115, Other Illinois Liquor Tax Deductions.

Other deductions include, but are not limited to,

- alcohol used in hand sanitizer production;
- breakage;
- direct wine sales;
- denaturation;
- dumping;
- duty free;
- sacramental sales; and
- theft.

### When do I file Form RL-115?

You must file Form RL-115 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.

### How do I file this form?

You can use MyTax Illinois at [mytaxillinois.gov](http://mytaxillinois.gov) to file your Form RL-115 with your RL-26, Liquor Revenue Return.

If you choose not to file electronically, you may mail your completed Form RL-26 and attachments.

### ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19467

SPRINGFIELD IL 62794-9467

### What if I need additional assistance?

If you have questions about this form, email us at [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov) or call us weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-6045.

## Step-by-Step Instructions

### Step 1: Identify your business

Enter your business' name, address, Account ID, License number, and the tax period for which you are filing this schedule.

### Step 2: Tell us about your other liquor tax deductions

Enter the invoice number and invoice date, the customer FEIN, name and address to whom you shipped to or enter another deduction explanation.

#### Dumping deduction - Procedures to obtain required documentation and claim the deduction:

Notify IDOR of an upcoming liquor destruction by emailing the Alcohol and Tobacco Processing (ATP) section at [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov). Requests should be submitted at least 5 business days prior to the planned destruction date. The following information must be provided in the email:

- Contact's name
- Business name
- Address of location requesting destruction
- IDOR license number (LQ number) or FEIN
- Current email address
- Current contact phone number
- Type and amount of alcoholic liquor gallons being destroyed
- Date of planned dumping (destruction) (month, day, year)

IDOR will respond to your request in one of the following ways:

- A request for more information if additional information is needed about the planned destruction.
- Based on certain limits and the total amount of gallons to be destroyed, ATP may approve the destruction of the alcoholic liquor without the presence of an ATP, other IDOR, or Illinois Liquor Control Commission (ILCC) representative by emailing a completed and signed Form RL-57 showing preapproval in Step 3.

- If an ATP, other IDOR, or ILCC representative is present to witness the destruction of the alcoholic liquor, the representative will, after the destruction of the liquor, furnish the distributor with a completed and signed Form RL-57 in Step 3 certifying the witnessed destruction.

Report the gallonage destroyed on Form RL-115. If the preapproval was not obtained from or witnessed destruction was not performed by an ATP representative, Form RL-57 must be filed with Form RL-115. If it is not, your deduction will not be allowed. (Retain a copy of each completed Form RL-57 for your records.) If an ATP representative provided preapproval or witnessed the destruction, Form RL-57 will already be on file with IDOR.

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

**Theft** – You must provide a police report to receive this deduction. If you do not attach a properly completed police report, your deduction will be denied.

#### Grand total:

- **Single page** – If you are filing only one page, copy the “**Page subtotal**” amounts to the “**Grand total**” lines.
- **Multiple pages** – If you are filing more than one page, add all “**Page subtotals**” together for each liquor class and enter each sum on the appropriate “**Grand total**” line on the last page.

Write the “**Grand total**” sums on Form RL-26 or Form RL-26-X.