



# Form RL-26-X Instructions

## General Information

### Who must file Form RL-26-X?

You must file Form RL-26-X to **correct** your original return or your previously filed amended return, or to claim a credit for an overpayment. You must also attach supporting schedules (Sch.) or documentation.

### Where do I file?

Form RL-26-X can be filed electronically in MyTax Illinois at [mytaxillinois.gov](http://mytaxillinois.gov). MyTax Illinois also allows for electronic payment of any tax due. also allows for electronic payment of any tax due.

You can also complete a paper Form RL-26-X and mail it along with attachments to:

**ALCOHOL, TOBACCO AND FUEL DIVISION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19467  
SPRINGFIELD IL 62794-9467**

If you have questions, email us at [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov), write us at the address above, or call us weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045** or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Liquor Revenue Tax depends on when you file your Form RL-26-X. If you file this amended return between January 1 and June 30 of this year, you may file

a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

**Note:** We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, which is available on our website at [tax.illinois.gov](http://tax.illinois.gov).

**Note:** Effective June 25, 2021, for any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Retailer's Occupation Tax Act will expire less than 6 months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for 6 months from the date it would have otherwise expired.

### What records must I keep?

You must keep (for at least three years) within Illinois complete and accurate records of all purchases and sales of alcoholic liquor and of all alcoholic liquor produced, manufactured, or compounded.

## Specific Instructions

### Step 2: Figure your tax due

#### Line 9:

**Distillers, rectifiers, or blenders licensed as manufacturers:** Gallons on hand (including gallons in public/bonded warehouses) that were bottled or made ready for sale at the beginning of this reporting period.

**Importing distributors:** Gallons on hand at the close of business on the last day of the preceding month. Include all alcoholic liquor, regardless of where it was purchased or housed. **Note:** This should be identical to Line 19 from the preceding month.

#### Line 10:

**Distillers, rectifiers, or blenders licensed as manufacturers:** Gallons bottled during the month **plus** the number sold in bulk.

**Purchasers of alcoholic liquor in bulk:** Report the purchases on Sch. D regardless of where or from whom you made the purchases. Although such alcoholic liquor does not appear on your Form RL-26 until it is used in production or resold in bulk, this information is needed to allow exemption to the seller.

**Line 11a:** Gallons you imported into Illinois. Attach Sch. A.

**Line 11b:** Gallons you purchased from Illinois manufacturers or other licensed importing distributors on which Illinois Liquor Gallonage Tax was not paid when you made the purchase. Attach Sch. F.

**Line 11c:** Gallons of **tax-paid alcoholic liquor** purchased from or returned to you from retailers and distributors. Attach Sch. G.

**Line 13:** Gallons shipped from a point in Illinois to a point outside Illinois pursuant to sale. Attach Sch. C.

**Line 14:** Gallons you sold tax-free to other Illinois licensed manufacturers or importing distributors. Attach Sch. B.

**Manufacturers who sell bulk goods:** Treat sales as deductions on Lines 13 or 14. Include such bulk goods in the quantity you report as manufactured on Line 10. Attach Sch. B, Sch. C, or both.

**Line 15:** Gallons you sold to holders of non-beverage user licenses. Attach Sch. E & permits authorizing the purchase of alcoholic liquor for non-beverage purposes.

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**Line 16:** Gallons lost during bottling. This must be included in your inventory on Line 9. To deduct bottling losses, you must maintain accurate records and support the deduction by **Sch. J**.

**Line 17:** Other deductions necessary to account for all alcoholic liquor manufactured or imported that is not subject to the tax. You must fully explain these deductions on Form RL-115, Other Illinois Liquor Tax Deductions. Attach Form RL-115.

**Line 18:** Gallons you sold tax-free to authorized U.S. governmental agencies. Attach **Sch. N**.

**Line 19:** Gallons on hand and ready for sale at the close of business on the last day of the month for which you are filing this return. Enter this amount on Step 2, Line 9, of succeeding month's return.

**Line 22:** Gallons entered on Line 11c.

**Line 24:** Complete your return using the preprinted tax rates on Line 24. If you file electronically using MyTax Illinois the rates will be populated for you.

**Line 26: Add all columns' Line 25.** This is your total tax due.

**Line 27:** If you timely file and pay this tax electronically you are entitled to a discount. To determine the discount amount, multiply Line 17 by 2% (.02); compare the amount to the discount cap of \$2,000; and, enter the lesser on Line 18.

**Line 28: Subtract Line 27 from Line 26.**

**Line 29:** If you have a credit memorandum issued to you by us and wish to apply that toward your balance due, enter the amount of credit you wish to apply.

**Line 30: Subtract Line 29 from Line 28.** This is your net tax due.

**Line 31:** Total amount of tax paid for this reporting period. Enter the total amount that you have paid. This figure includes the amount you paid with your original return, any subsequent amended return(s), and any tax you paid on any assessment for this liability period. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

**Line 32:** This is the amount you are overpaid.

**Line 33:** This is the amount you owe.

### Returned merchandise

- Sch. C - if you returned alcoholic liquor to an out-of-state firm from whom you made the purchase (report it as a sale in interstate commerce)."
- Sch.F - if alcoholic liquor on which tax has not been paid is returned to you. The shipper will report (and

you attach) the transaction on Sch. B.

- Sch. G - to report alcoholic liquor on which tax has been paid and is returned to you by a retailer or distributor
- Sch. A - if an out-of-state customer returned alcoholic liquor to you (report it as an importation).

### Step 3: Check the reason you are filing this amended return

Check the best description of why you are completing Form RL-26-X.

**Note:** If you check "other", and you are a party to a civil suit involving the amount claimed on this return, enter the name of the suit on the line provided.

### Step 4: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.

### Penalty and Interest Information

If, on this amended return, you are increasing the amount of Liquor Revenue Tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of the Liquor Revenue Tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, call **1 800 356-6302** or visit our website at [tax.illinois.gov](http://tax.illinois.gov).

### What other penalties may be imposed?

If you fail to keep the required records or if you violate provisions of the Liquor Control Act of 1934 or our rules and regulations, you are guilty of a petty offense for the first offense. For a second or subsequent offense, you are guilty of a Class B misdemeanor. Each day you engage in business as a manufacturer, foreign importer, importing distributor, or retailer in violation of the act constitutes a separate offense.

**For help on setting up a CSV file, see the next page of these instructions.**

## Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the RL-26 file directly to an Illinois Liquor Revenue Tax account. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (e.g., Excel), columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The invoices should be sorted and grouped by schedule type (Column 1) before importing the file. The file should have no header row. The file must contain the following columns in this order:

	Field Name	Max Length	Data Type	Description
1st Column	Schedule Name	3 characters	Alpha and Numeric	Indicate which of the liquor return schedule the information in this entry belongs on by entering "A", "B", "C", "D", "E", "F", "G", "J", "N", or "115"
2nd Column	Invoice Number	30 characters	ASCII characters, no commas	The invoice number this entry pertains to; only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115"
3rd Column	Invoice Date	10 characters	Numeric	The date the transaction occurred; only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115" Example: January 1, 2020 should be entered as "1/1/2020".
4th Column	FEIN	9 characters	Numeric	FEIN of company this entry pertains to; only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115" NOT VALID if Column 9 is "Y"
5th Column	Cider 0.5% to 7% or beer	29 characters	Numeric	Number of gallons for product type; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115"
6th Column	Alcohol 14% or less	29 characters	Numeric	Number of gallons for product type; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115"
7th Column	Alcohol > 14% and < 20%	29 characters	Numeric	Number of gallons for product type; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115"
8th Column	Alcohol 20% or more	29 characters	Numeric	Number of gallons for product type; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", "N.", and "115"
9th Column	Foreign Country	1 character	Alpha	Notes if entry is for a source from a foreign country; enter "Y" to indicate foreign country; can be blank; only valid on entries where Column 1 = "A" or "C"
10th Column	Foreign Country Name	40 characters	Alpha	Name of Foreign Country; only valid if column 9 = "Y"
11th Column	Permit Num	30 characters	ASCII characters, no commas	Non-beverage Use Permit Number; only valid on entries where Column 1 = "E"
12th Column	Liquor Type	1 character	Numeric	The liquor type for this entry; must be "1", "2", "3", "4"; only valid on entries where Column 1 = "J"
13th Column	Wine gallons in tanks at beginning of month	29 characters	Numeric	Number of gallons for entry; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "J"
14th Column	Wine gallons added to your tank	29 characters	Numeric	Number of gallons for entry; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "J"
15th Column	Wine gallons in tanks at the end of the month	29 characters	Numeric	Number of gallons for entry; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "J"

16th Column	Wine gallons bottled during the month	29 characters	Numeric	Number of gallons for entry; allow up to 15 digits before decimal; allow remaining digits up to 29 total after decimal; round to nearest 1 millionth (6 decimal places); only valid on entries where Column 1 = "J"
17th Column	Military	1 character	Alpha character	Notes if entry is for a sale to the military; enter "Y" to indicate sale to the military; can be blank; only valid on entries where Column 1 = N
18th Column	Deduction	25 characters	ASCII characters, no commas	Reason for deduction; must = "Breakage", "Defective", "Denaturation", "Non-Taxable Sale", "Theft", or "Witnessed Destruction"; only valid if Column 1 = "115"
19th Column	Name	40 characters	ASCII characters, no commas	Name of customer; valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", or "N"; valid on entries where Column 1 = "115" and Column 18 = "Non-Taxable Sale"
20th Column	Street	40 characters	ASCII characters, no commas	The street address of your customer; valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", or "N"; valid on entries where Column 1 = "115" and Column 18 = "Non-Taxable Sale"
21st Column	City	40 characters	ASCII characters, no commas	The city in which your customer is located; valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", or "N"; valid on entries where Column 1 = "115" and Column 18 = "Non-Taxable Sale"
22nd Column	State	2 characters	ASCII characters, no commas	The state in which your customer is located; valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", or "N"; valid on entries where Column 1 = "115" and Column 18 = "Non-Taxable Sale"; NOT VALID if Column 9 is "Y"
23rd Column	Zip	10 characters	ASCII characters, no commas	The zip code of your customer. A zip code of 5 or 9 digits is required. Example: 62568 or 62568-3214; valid on entries where Column 1 = "A", "B", "C", "D", "E", "F", "G", or "N"; valid on entries where Column 1 = "115" and Column 18 = "Non-Taxable Sale"; Enter "99999" if Column 9 is "Y"

**Example:**

You are filing Schedule A, with invoice number 12345678, and invoice date 10/10/2021. Your FEIN is 123456789. Your shipper's name is ABC Liquor, Inc., located at 101 Any Blvd., Springfield, MA 60001-1234. The Cider 0.5% to 7% or beer gallonage is 150.123000. The record for the transaction would be reported as follows: CSV Spreadsheet Example (e.g., Excel)

A	12345678	10/10/2021	123456789	150.123000																	ABC Liquor Inc.	101 Any Blvd.	Springfield	MA	60001-1234
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Text File Example (e.g., Notepad) A,12345678,10/10/2021,123456789,150.123000,,,,,,,,,,,,,ABC Liquor Inc.,101 Any Blvd.,Springfield,MA,60001-1234 Save your spreadsheet or text file using the file type "CSV (Comma delimited) (\*.csv)" option. For text files, separate each field with a comma and each record with a hard return. Once you have your file saved in this format, you may use the "Import" option in MyTax Illinois.