Compliance Alert - Procedures to

Obtain a Deduction for Destroyed Liquor

March 2017

Compliance Problem

The Department of Revenue is aware that some licensed liquor distributors are not following the proper procedures to obtain a deduction for destroyed liquor.

Solution -

The Department's rules state that a deduction for alcoholic liquors that are destroyed will not be allowed unless supported by an affidavit from a Department representative who witnessed the destruction of alcoholic liquors. (See 86 III. Adm. code 420.80(b)(20(H))). A licensed liquor distributor should contact the Department, before any liquor is destroyed, to request the presence of a Department representative at the destruction of the alcoholic liquor. After witnessing the destruction of the alcoholic liquor, the Department representative will furnish to the licensed distributor a completed Form RL-57, Dumping Certificate for Illinois Tax-Free Alcoholic Liquors, certifying that the destruction has been completed. The liquor distributor must attach it to Form RL-115, Other Illinois Liquor Tax Deductions, and report the gallonage destroyed. Failure to follow proper procedure will result in the disallowance of a deduction.

To notify the Department of an upcoming liquor destruction and request the presence of a Department representative, call one of the telephone numbers listed below.

Alcohol, Tobacco, and Fuel DivisionAudit Bureau217 782-6045217 785-1695Collections BureauCriminal Investigation Division618 993-7659217 785-8200

Illinois Liquor Control Commission 312 814-2206

If you have additional questions, call our Springfield office weekdays between 8:00 a.m. and 4:00 p.m. at 217 782-6045.



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