



Form RL-26-A-X Instructions

General Information

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

You must file Form RL-26-A-X to correct your original return, to correct your previously filed amended return, or to claim credit for an overpayment of Liquor Tax. You must also attach any supporting schedules or documentation. Form RL-26-A-X can be filed electronically in MyTax Illinois at mytax.illinois.gov. MyTax Illinois also allows for electronic payment of any tax due.

You can also complete a paper Form RL-26-A-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, 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.

What is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of Liquor Revenue Airline Tax depends on when you file your Form RL-26-A-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.

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 8 – Wine gallons of alcoholic liquor you imported into Illinois. To support this line, attach Sch. A, Alcoholic Liquor Transaction.

Line 9 – Wine gallons of alcoholic liquor you purchased from Illinois manufacturers or other licensed importing distributors on which Illinois Liquor Tax was not paid when you made the purchase. To support this line, attach Sch. F, Alcoholic Liquor Transaction.

Lines 10 through 13 – The portion of alcoholic beverages sold or dispensed within Illinois subject to the Illinois Liquor Tax is determined by the ratio of revenue passenger miles flown within Illinois, on flights both arriving and departing Illinois, to the total number of revenue passenger miles flown by the individual airlines, both within and without Illinois.

Line 10 – Number of Illinois revenue passenger miles.

Line 11 – Total system revenue passenger miles.

Line 12 – Wine gallons of alcoholic liquor purchased by the system for its aircraft (excluding in-bond).

Line 13 – Percentage factor for each type of alcoholic beverage.

Line 14 – Multiply Line 12 by Line 13 - total quantity of alcoholic liquor subject to tax.

Line 15 – Complete your return using the preprinted tax rates on Line 15. If you file electronically using MyTax Illinois, the rates will be populated for you.

Line 16 – Multiply Line 14 by Line 15 - tax due for each liquor class.

Line 17 – Add all columns' Line 16 - total tax due.

Line 18 – 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 \$2,000 discount cap; and, enter the lesser on Line 18.

Line 19 – Subtract Line 18 from Line 17 - tax due before any credit you may wish to apply.

Line 20 – 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 21 – Subtract Line 20 from Line 19. This is your net tax due.

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Line 22 – 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 23 – Amount you overpaid.

Line 24 – Pay this amount with your return and make your check payable to “**Illinois Department of Revenue.**” We will bill you for penalties and interest or if you prefer, include the penalty and interest amounts on Line 24. Please identify how much is penalty and interest to the left of Line 24.

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

Check the best description of why you are completing Form RL-26-A-X. **Note:** If you checked “Other” and you are a party to a civil suit, involving the amount claimed, enter the name of the suit on the line provided.

Returned merchandise

If alcoholic liquor on which tax has not been paid is returned to you, the shipper will report the transaction on Schedule B, Tax-free Alcoholic Liquor Sales, and you will report the transaction on Schedule F.

Step 4: Signatures

An owner or officer must sign (include title) and date your return. Also provide a daytime phone number where you can be contacted.

If a tax preparer completed your return, the preparer must also sign and complete the information in this Step.

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.

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-A 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" or "F"
2nd Column	Invoice Number	30 characters	ASCII characters, no commas	The invoice number this entry pertains to
3rd Column	Invoice Date	10 characters	Numeric	The date the transaction occurred; Example: January 1, 2020 should be entered as "1/1/2020".
4th Column	FEIN	9 characters	Numeric	FEIN of company this entry pertains to. 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)
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)
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)
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)
9th Column	Foreign Country	1 character	Alpha character	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"
10th Column	Foreign Country Name	40 characters	Alpha characters	name of Foreign Country; only valid if column 9 = "Y"
11th Column	Name	40 characters	ASCII characters, no commas	Name of customer
12th Column	Street	40 characters	ASCII characters, no commas	The street address of your customer
13th Column	City	40 characters	ASCII characters, no commas	The city in which your customer is located
14th Column	State	2 characters	ASCII characters, no commas	The state in which your customer is located; NOT VALID if Column 9 is "Y"
15th 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; Enter "99999" if Column 9 is "Y"

Example:

You are filing Schedule A, with invoice number 12345678, and invoice date 10/10/2021. Their 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.