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# Overview

We encourage all taxpayers to file electronically. Illinois business taxpayers can electronically file and pay certain taxes through the internet free or may use one of our direct file programs. Our goal is to provide you with simple, error-free methods of filing and paying. It also helps our environment by reducing the handling of paper.

The following forms and schedules can be electronically filed and paid using one or more of our electronic filing programs:

- **Form RL-26, Liquor Revenue Return and Form RL-26-X, Amended Liquor Revenue Return**, supporting schedules, and payments (*Direct File Program*)
- **Form RL-26-A, Liquor Airline Revenue Return and Form RL-26-A-X, Amended Liquor Airline Revenue Return**, supporting schedules, and payments from airlines (*Direct File Program*)
- **Schedule L, Out-of-state Sellers' Shipment Report**, from non-resident dealers (*Direct File Program & WebFile Program*)
- **Schedule R, Report of Liquor Sales to Retailers** (*WebFile Program*)
- **Form RL-26-W, Liquor Direct Wine Shipper Return and payments** (*Direct File Program*)

Importing distributors, manufacturers, brew pubs, railroads, and airlines that transmit returns (Forms RL-26 and RL-26-A) and supporting schedules electronically and use Electronic Funds Transfer (EFT) to electronically make their payment in a timely manner will receive a monthly discount of 2% (.02) of the total tax due or \$2000, whichever is less.

## Direct File Program

Using a HTTP Post Utility Program, liquor returns and schedules are transferred to and from the Illinois Department of Revenue's (IDOR) Gateway Server via the internet using Secure Socket Layer technology. File specifications must be used and the files must be formatted as text files using the ASCII character set.

## WebFile Program

The WebFile programs are secure, free, online applications available on IDOR's Web site which allow the user to enter return, schedule, and payment information that is transmitted over the internet. This does not require a separate registration however, a Personal Identification Number (PIN) is required to use the program. If you need a PIN, contact us at **217 785-6045**.

Regardless of the program used, all applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.

The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.

# Frequently Asked Questions

## **What is an electronically filed return?**

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- **Form RL-26, Form RL-26-A, Form RL-26-W, Form RL-26-X, Form RL-26-A-X, and Form RL-26-W-X.** In addition, the following supporting schedules:
  - Schedule A**, Alcoholic liquor imported into Illinois
  - Schedule B**, Tax-free sales to licensed Manufacturers and Importing Distributors
  - Schedule C**, Tax-free sales sold in interstate commerce and foreign trade
  - Schedule D**, Tax-free bulk purchases used in rectification, bottling, or blending
  - Schedule E**, Tax-free sales for non-beverage purposes
  - Schedule F**, Alcoholic liquor purchased tax-free in Illinois
  - Schedule G**, Tax-paid inventory
  - Schedule J**, Production and bottling loss record
  - Schedule RL-115**, Other liquor tax deductions
  - Schedule N**, Tax-free sales to authorized U.S. government agencies in Illinois
  - Schedule R**, Report of Liquor Sales to Retailers
  - Schedule L**, Out-of-state sellers' shipment report, from non-resident dealers.

All returns/schedules must be transmitted within a single file. Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include but are not limited to,

- copies of schedules, invoices, bills of lading, and statements of certification requested for verification purposes;
- final returns electronically filed require an explanation from the taxpayer as to the reason for a final return (e.g., business sold or discontinued). See *"How to file a final return electronically"*;
- a return and payment made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. See *"How to file a protested return electronically"*;
- a change of address which requires a taxpayer to notify IDOR by phone or in writing. See *"If your address changes"*;
- Non-Beverage User permits; and
- amended return information that list the reason for filing the amended return. See *"Amended return information."*

## **Am I required to file and pay electronically?**

Participation in the Liquor Revenue Return electronic filing program is voluntary, with the exception of Schedule R which must be electronically filed. If you elect to participate in the program, then you are required to make all payments by electronic means for returns filed with IDOR via electronic data transfer. By filing returns and making payments electronically, the taxpayer is entitled to a discount provided that both the electronic return and the electronic payment are received timely. The discount rate is 2% (.02) of the tax due or \$2000 whichever is less.

## **When is my electronic payment due?**

The due date for an electronic payment is the same as a paper-based payment. When the due date falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic payment on the next business day. Taxpayers are responsible for timely initiating the payment to assure the funds are made available to IDOR on the day following the weekend or holiday. The same applies when the payment due date is the next day following a weekend or observed holiday. Taxpayers are responsible for initiating the payment prior to or on the last business banking day before the weekend or observed holiday, to assure the funds are available to IDOR on the day following the weekend or observed holiday.

**Note:** Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that payments transmitted through the U.S. mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to payments made by electronic means as those payments are not transmitted by mail.

# ***Frequently Asked Questions***

Taxpayers who are required to remit tax payments through electronic funds transfer and voluntary program participants must initiate the transfer on or before the due date under the appropriate tax Act and request a payment date no later than the due date or, if a payment date of the due date is unavailable, then no later than the financial institution's next available business day after the due date. For the payment to be deemed timely by the Department, the transfer must be initiated on or before the due date and must result in the amount due being deposited as collected funds to the Department's account, even if that deposit occurs after the due date. Taxpayers should be aware that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25] do not apply to payments made by electronic funds transfer as the payments are not transmitted by mail.

If a taxpayer is required to remit a tax payment through electronic funds transfer but instead makes the payment by mail, the amount due must be physically received by IDOR on or before the due date under the appropriate tax Act in order for the payment to be considered timely by IDOR.

## ***When is my electronic return due?***

### **Electronic Data Transfer:**

The due date for an electronic return is the same as a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday. The receipt date of the electronic return will be when the transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

**Note:** *Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.*

If a taxpayer is required to file a return (or other document) through an electronic transmission but instead files the return (or other document) by mail, the return (or other document) must be physically received by IDOR on or before the due date under the appropriate tax Act in order for the return (or other document) to be considered timely by IDOR.

## ***When is my Schedule R due?***

If you file your return electronically using the Direct File Program, Schedule R is due with your return (same due date). If you use IDOR's Web site, Schedule R is due by the 10th of the month after the month the liquor was sold or distributed.

# ***Electronic Funds Transfer***

Importing distributors, manufacturers, brew pubs, railroads, and airlines who electronically file returns with IDOR must make all required return payments by electronic means. The acceptable means of electronic payment are:

- electronic funds transfer (EFT) under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code Part 750;
- electronic payment by including payment data (ACH debit only) as part of the electronic data transmission of the return and schedule data; and
- electronic payment by including payment data (ACH debit only) in an electronic transmission that is separate from the return and schedule transmission.

**Note:** For additional information on electronic funds transfer, please refer to IDOR's *Electronic Funds Transfer Guide*.

Regardless of the method, taxpayers must submit Form EFT-1, Authorization Agreement for Electronic Funds Transfer as part of the electronic filing registration process. If a participant is already enrolled to make electronic payments, a revised Form EFT-1 is required to add a new tax type to their current registration. Registration for EFT is not required if you are a non-resident dealer or exclusively a foreign importer and are not required to remit this tax to IDOR.

## ***Ways to Participate in Electronic Filing***

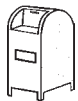
Taxpayers can perform all of the functions associated with this electronic filing program or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. A participant can be a

- taxpayer who prepares the electronic return or other document and transmits directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits or otherwise provides it to IDOR.
- third party transmitter who takes prepared returns from taxpayers or service groups and transmits to IDOR directly.
- service group or other third party who prepares electronic returns or other documents and transmits to IDOR directly.
- software developer who develops software to
  - format return information to conform with IDOR specifications; and/or
  - transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules or initiate payments under this program, remain responsible for their own registration.

## ***Application and Registration for Electronic Filing***

All participants must be registered for the Illinois Liquor Revenue return electronic filing program. This includes importing distributors, manufacturers, brew pubs, railroads, airlines, foreign importers, non-resident dealers, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others). To register, Form IL-8633-B, Business Electronic Filing Enrollment, must be completed, signed, and mailed to:



**ELECTRONIC FILING SECTION  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19479  
SPRINGFIELD IL 62794-9479**

Importing distributors, manufacturers, brew pubs, railroads, and airlines who are not currently enrolled in our EFT program for this or any other tax type must also complete Form EFT-1 which provides the account and authorization information needed to remit electronic payments. You may send both Forms IL-8633-B and EFT-1 to the address shown above.

Importing distributors, manufacturers, brew pubs, railroads, and airlines currently enrolled and making return payments via our EFT program for other tax types must also submit a revised EFT-1 to add this new tax type to their EFT registration.

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

## ***Application and Registration for Electronic Filing (Continued)***

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission will be assigned a logon identification (LID) number, a “test” password, and a “production” password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password. All electronic filers must successfully complete testing before they will be accepted into the program. Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password. Participants must submit a revised IL-8633-B to IDOR to update the information contained on their most current enrollment form when there are changes involving

- the taxpayer’s name, the firm name, or doing business as (DBA) name(s);
- any address, telephone or contact representative;
- Federal Employer’s Identification number (FEIN), Social Security number (SSN), or Illinois Business Tax number (IBT no.);
- the electronic filing functions performed; or
- the taxpayer’s or responsible party’s electronic signature.

### ***Electronic Signatures***

All electronic returns filed via electronic data transfer must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form. Non-resident dealers are not required to include an electronic signature with Schedule L’s.

The taxpayer’s electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer will be considered unsigned unless the taxpayer’s electronic signature is included, and received by IDOR, as part of that transmission.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer’s electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer submits a revised IL-8633-B and has identified a new electronic signature on that form.
- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised IL-8633-B and identify a new electronic signature.
- the taxpayer’s signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR or Illinois Liquor Control Commission to the taxpayer. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer’s electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

### ***Acknowledgements***

#### **Electronic Data Transfer**

IDOR will create an acknowledgement (ACK) record for each return or debit authorization filed via electronic data transmission. Each ACK record will indicate one of the following:

- Accepted
- Accepted with errors
- Rejected
- Transmission rejection

Returns or debit authorizations that are accepted with errors will be processed as filed. However, for returns or debit authorizations that are rejected for any reason, a file containing only the corrected returns, debits, and associated headers and trailers must be transmitted. See *“When is my electronic return and/or payment due?”*

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of the returns and debit authorizations are considered filed or accepted.

# Responsibilities

## Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

### **Also, electronic filers must . . .**

- ensure that electronic returns or other electronic documents and payments are filed with or paid to IDOR in a timely manner. See *"When is my electronic return and/or payment due?"*
- make all required payments by electronic means for returns that are filed with IDOR via electronic data transfer.
- include both return and/or schedule data and electronic signature in the same file.
- ensure their own security and confidentiality of all transmitted data.
- make transmissions and retrieve acknowledgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.
- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form.
- immediately contact the Excise Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.
- contact the Excise Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

### **Also, electronic filers must not . . .**

- use software that has a Department assigned production password built into the software.
- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. See *"How to file an amended return electronically."*

## Taxpayers

Taxpayers are responsible for retaining copies of all the Acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the Acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

## Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; and
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

## Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to assure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software; and
- not incorporate into its software a Department assigned production password.

# Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide or 86 Illinois Administrative Code Part 750, Payment of Taxes by Electronic Funds Transfer and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

## General Information

### How to file an amended return electronically

1) Correct the errors in the return you sent to us originally by doing the following:

- a) Invalid IBT, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information. (You can replace the information with the correct data but you cannot blank it out...)

**IMPORTANT - If the file you sent originally had the wrong IBT or Tax Period, be sure to write the correct IBT and Tax Period at the top and the incorrect IBT/Tax Period in the space provided under the "Reasons" section.**

- b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)
- c) Delete any records that should not have been sent the first time
- d) Add any records that were left out the first time

2) Put a "1" in the "AMENDED?" field of the tax return record.

3) Complete a copy of the form below and send it to the Excise Taxes Division. If you are sending the file electronically, please mail or FAX (217 782-1152) a copy of the completed form to:



**Illinois Department Of Revenue**  
**Excise Taxes Division**  
**P.O. Box 19477**  
**Springfield, IL 62794-9477**

4) Send the entire corrected file again.

**IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will add the new file to the existing records you sent in error instead of replacing the information that was wrong.**

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**General Information**  
**Liquor Tax Return**  
**Amended Return Information**

IBT #: \_\_\_\_\_ - \_\_\_\_\_ Tax Period: \_\_\_\_ / \_\_\_\_\_

Account (LQ or LA) no: \_\_\_\_ - \_\_\_\_\_

Federal Employer's Identification number (FEIN): \_\_\_\_ - \_\_\_\_\_

Taxpayer's name: \_\_\_\_\_

Business' name: \_\_\_\_\_

Business' address: \_\_\_\_\_

Number and Street

City State ZIP

Contact: \_\_\_\_\_ (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Name Daytime phone number

**REASONS:**

Check the reason(s) you are filing this amended return:

Notice of possible overpayment was received

Computation error. Check the result of that error:

Overpayment  Underpayment

If Overpayment, did you collect the overpaid tax from your customer?  Yes  No

If yes, did you unconditionally refund the overpaid tax to the customers?  Yes  No

Error on a schedule or attachment

Entitled deduction was not included in the original return. Please explain the deduction:

\_\_\_\_\_

\_\_\_\_\_

Incorrect Illinois Business Tax number (IBT no.) was used on the original return.

Tell us the incorrect IBT no.: \_\_\_\_ - \_\_\_\_\_

Incorrect tax period was reported on the original return. Tell us the incorrect reporting period: \_\_\_\_ / \_\_\_\_\_

Other. Please explain: \_\_\_\_\_

**How to file a protested return electronically**

Send the appropriate legal documentation to:

**Illinois Department Of Revenue**  
**Revenue Accounting Division - Mail Code 2-231**  
**101 W. Jefferson**  
**Springfield, IL 62702**

**The documentation must include the IBT no., tax period and dollar amount being protested.**

Send the electronic return, schedules and payment to the Excise Taxes Division as you would normally.

**If your address changes...**

1. Send a completed copy of the form "ADDRESS CHANGE INFORMATION" below to the Excise Taxes Division.

• If you are sending the file electronically, please mail or FAX (217 782-1152) a copy of the completed form to:



**Illinois Department Of Revenue**  
**Excise Taxes Division**  
**P.O. Box 19477**  
**Springfield, IL 62794-9477**

**IMPORTANT: put a "1" into the "ADDRESS CHANGE?" field in the return record.**

2. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

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**General Information**  
**Liquor Tax Return**  
**Address Change Information**

IBT #: \_\_\_\_\_ - \_\_\_\_\_

Account (LQ or LA) no: \_\_\_\_\_ - \_\_\_\_\_

FEIN: \_\_\_\_\_ - \_\_\_\_\_

Business name: \_\_\_\_\_

Contact: \_\_\_\_\_ (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Name Daytime phone number

Old address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_, \_\_\_\_\_ - \_\_\_\_\_  
City State ZIP

New address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_, \_\_\_\_\_ - \_\_\_\_\_  
City State ZIP

**If you are filing your final return...**

1. Send a completed copy of the form "ADDRESS CHANGE INFORMATION" below to the Excise Taxes Division.
  - If you are sending the file electronically, please mail or FAX (217 782-1152) a copy of the completed form to:



**Illinois Department Of Revenue**  
**Excise Taxes Division**  
**P.O. Box 19477**  
**Springfield, IL 62794-9477**

**IMPORTANT: put a "1" into the "FINAL RETURN?" field in the return record.**

2. Send in the return and schedules file to IDOR as you would normally.

**Liquor Tax Return**  
**Final Return Information**

IBT #: \_\_\_\_\_ - \_\_\_\_\_

Account (LQ or LA) no: \_\_\_\_\_ - \_\_\_\_\_

FEIN: \_\_\_\_\_ - \_\_\_\_\_

Contact: \_\_\_\_\_ (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Name Daytime phone number

Business' name: \_\_\_\_\_

Business' address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_, \_\_\_\_\_ - \_\_\_\_\_  
City State ZIP

Fill out one of the following options (a or b):

**a) I discontinued my business on** \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

or

I sold my business on \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_

If you sold your business, provide the new owner's name and address below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

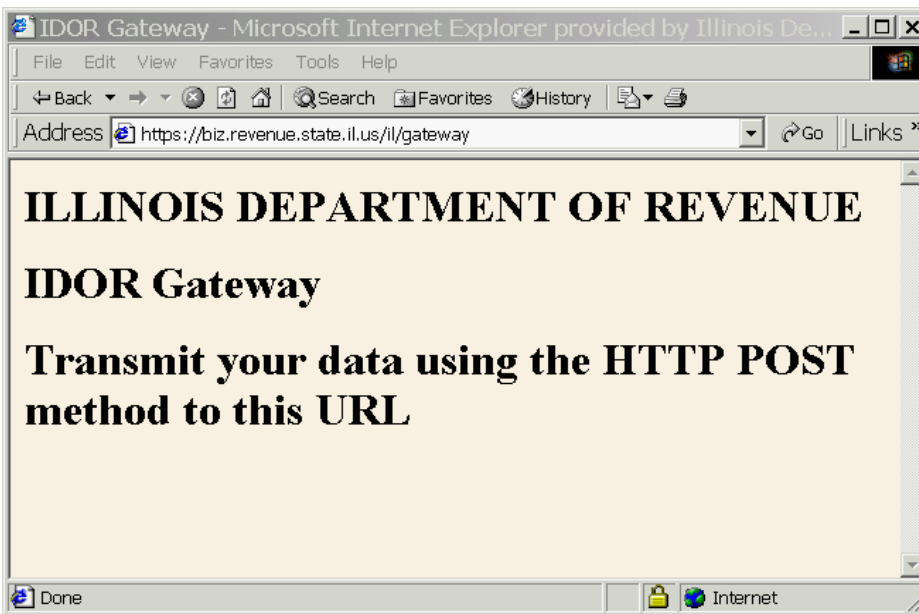
# HttpsPost Utility Program

## Description

The HttpsPost Utility Program transfers ASCII files to and from IDOR's Gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. It has not yet been tested for use with Windows Vista or later versions of the Windows operating system. Currently, we foresee no problems in using the program with Windows XP. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing.

The program requires a connection to the Internet and makes use of Windows' built-in Winsock and certificate management software. These items must have already been installed and set up correctly before attempting to run the program. The best approach is to test the computer setup and internet connection first by trying to connect to the IDOR Gateway server through a Web browser. The Web address has the following URL: **<https://biz.revenue.state.il.us/il/gateway>**

Using Internet Explorer, for example, one should retrieve the Web page depicted in the illustration below. In addition to testing the computer setup, seeing this page also proves that the SSL certificate exchange has been successful and your computer system recognizes our site as being authentic. Issues involving SSL site certificate exchange must be resolved by calling IDOR support.



Certain problems may be encountered when trying to use the HttpsPost Utility Program with the earlier versions of the Windows operating system. Windows 95 and 98 may require that MS Internet Explorer (I.E.) be installed or upgraded to the latest version. The installation of I.E. usually automatically installs the required Winsock and SSL functionality. In addition, the utility program may optionally be set to use the API built into Internet Explorer. Choosing this setting can sometimes remedy problems with transmitting from Windows 95 and 98.

## Program Use

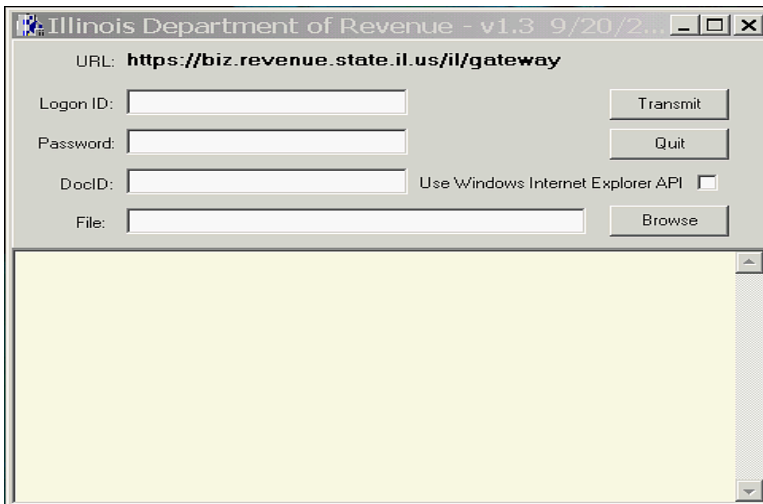
Installation consists in simply copying the executable file, HttpsPost.exe, to an empty directory or folder. For convenience in launching the application in its GUI mode, place shortcuts to the executable on the desktop or in the START menu. Simply launching the executable without command line arguments starts the application in its GUI mode.

During operation, the program creates two files in the installation directory. One is named "HttpPostLog.txt", which is a text file of logging information showing some messages regarding the http session. This log file provides session record keeping and may be helpful for debugging. The file is overwritten each time a new http connection is made so that it contains only the log of the last full session completed.

The other file, named "Response.ack", contains the body of the http response data returned to the application from the IDOR Gateway Server. This file will contain all acknowledgements sent by the server during the connection. Whenever a new connection or new transmission is made, the content of this file is completely erased and all new response data is recorded here in its place. Therefore, before initiating a new http post session, be sure to either save the results of the last session's "Response.ack" file to some other directory where it will not be lost or else rename it.

## HttpPost Utility Program (continued)

After launching the HttpPost Utility Program in its GUI mode, the user should see a window like the one illustrated in the picture below.



The user needs to type the five-character logon ID (LID) assigned by IDOR into the box labeled "Logon ID". The box labeled "Password" should contain the user's password. The box labeled "DocID" has two purposes depending on whether the user intends to transmit a file during this session or wishes to receive acknowledgements.

If the current session is meant for transmitting a file to the IDOR Gateway, then the "DocID" box may be used at the discretion of the transmitter. It may, for example, contain any character string that conveniently identifies to the transmitter the file he is sending. Any alphanumeric sequence that is meaningful to the transmitter, including the NULL sequence, may be used here with the exception of two reserved values. The reserved values are "NewAck" and "LastAck", neither of which is case sensitive. The "NewAck" and "LastAck" values have special meanings to the IDOR Gateway server for transmitting acknowledgements as will be discussed later.

At the end of a transmission, whatever character string value is placed in the "DocID" box will be echoed back to the transmitter as part of an acknowledgement-one receipt for the transmission. Hence, the "DocID" value may be useful to the transmitter as a way of associating an acknowledgement-one receipt to its transmitted file. At the end of every successful file transmission the server returns this acknowledgement-one as proof of receipt of transmission. The acknowledgement-one receipt will appear in the "Response.ack" file similar to the following text:

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 12345
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 06/30/2003 08:23:52 am
4. FileSize = 436352
5. SysFileName = T1234520030630082352754.181
```

No transmission should ever be considered successful unless an acknowledgement-one receipt is received.

The full path to the file to transmit should be entered into the box labeled "File". Click on the "Browse" button to use a dialog window to navigate interactively to this file. The small check box labeled "Use Windows Internet Explorer API" can be selected if needed to force the application to use the API built into I.E. As mentioned before, this setting may be necessary when transmitting from Windows 95 or 98. Finally, click on the "Transmit" button to send the file.

If the current session is meant, instead, for picking up acknowledgements, then one of the two, special, reserved values for the "DocID" box need to be used. Enter the string "NewAck", not case sensitive, to pick up all new acknowledgements waiting to be sent. In case some network or transmission error prevents an acknowledgement transmission from completing successfully, then use the string "LastAck", also not case sensitive, to request that the last transmission be resent. The

## ***HttpPost Utility Program (continued)***

“LastAck” flag may be used repeatedly until the transmission completes successfully. However, once the “NewAck” flag is used again, the previous acknowledgement transmission becomes unavailable for retransmission. The files transmitted during the current “NewAck” session become the files available for retransmission in a follow-up “LastAck” session. The presence of either of the two special values, either “NewAck” or “LastAck”, is what tells the IDOR Gateway to send acknowledgements. When one of these are present, the gateway immediately responds with the acknowledgement transmission and ignores any further attempts by the transmitter to send files to the gateway. Therefore, no entry needs to be made in the “File” box in these cases, and no file will be sent even if the box is filled in. A single http post session cannot both send a file and pick up acknowledgements during the same http post session.

### **Command Line Operation**

Adding command line arguments automatically switches the HttpPost Utility Program into its command line mode of operation. In this mode, the program does not display the user interface but rather obtains its transmission settings from the command line parameters. If command line arguments are used, the application requires exactly five arguments, each separated by one or more spaces. Do not use commas as command line separators. The command line has the following form:

```
HttpPost.exe P1 P2 P3 P4 P5
```

Where

- P1 = Logon ID; the user logon id (lid)
- P2 = Password: the user password
- P3 = DocID; with the special values “NewAck” and “LastAck” described above
- P4 = File: full path to the transmitted file
- P5 = Winlnet flag; “0” means do not use Winlnet API; “1” means use Winlnet API

When the http post session is for picking up acknowledgement files, remember that the file path/name parameter value, P4, cannot be left blank, because five command line parameters are required. A good practice in this case is to use the value “null” as a placeholder for the P4 parameter position when retrieving acknowledgement files.

In command line mode, the utility program returns error level 0 on normal completion. Otherwise, it will return error level 1 if an error occurs while sending data or error level 2 if an error occurs receiving response data.

### **Technical Information:**

The IDOR Gateway is available to use seven days a week except between the times of 11:15 pm to 12:30 am. This system down-time is required to allow for scheduled system maintenance.

The Gateway is designed for use with modern relatively high speed Internet connections. High bandwidth Internet connections are preferred, but slower 56K modem connections can be used provided that the connection to the Internet service provider is high quality and somewhat above the 28.8 K-baud range. We recommend the use of z-modem file transfers for slow modem connections.

### **Content-Length Headers:**

File transfers are verified through the use of the “Content-Length” http header. Every file transmission to the IDOR Gateway server must contain a “Content-Length” header giving the number of bytes in the body of the message that will be transmitted. The server verifies that all bytes were received by comparing the received file size with this header value. Discrepancies result in the transmission being rejected.

Likewise, a “Content-Length” header precedes all http response data returned by the IDOR Gateway. This header gives the number of bytes that will be transmitted in the body of the response stream. The HttpPost Utility Program automatically checks this header and compares it to the received file size. If the two values do not match, the utility program will flag the error by popping up a message box with a note of explanation. In case of such a transmission error while receiving acknowledgements, the best error handling practice is to wait a few minutes for the IDOR Gateway server to recover and then try to request the server to retransmit using the “LastAck” flag in the “DocID” field of the HttpPost Utility Program.

## **HttpPost Utility Program** (continued)

Transmitters who prefer to use their own software to send and receive files to the IDOR Gateway must supply a "Content-Length" header for file uploads and are responsible for verifying file receipt by checking the file size against the value of the received "Content-Length" header.

### **Extended Header**

The value of the "DocID" field of the HttpPost Utility Program is used to fill in the value of an extended http header field. The name of the extended header is "X-Transmit-ID". The utility program automatically generates this header. Transmitters who write their own http post software must supply this header and be able to fill in its value appropriately. As described previously, acknowledgements will be returned whenever this header has values of "NewAck" or "LastAck". These two reserved values are not case sensitive. Also, any other value for this header will cause the IDOR Gateway server to expect to receive a file from the transmitter. After the file transfer, the value of the extended header will be returned to the transmitter in the acknowledgement-one http response as a convenient form of document tracking for the transmitter. The use of the extended header for document tracking is optional and remains at the discretion of the user.

The following shows an example of a complete http post transmission including all HTTP MIME headers:

```
POST /il/gateway HTTP/1.0 Host: biz.revenue.state.il.us
Authorization: Basic MQBxWrS7hmQ3V4ly           (Base64 encoded)
Accept: text/plain, text/html, text/xml
User-Agent:                                     (optional header)
X-Transmit-ID: doc1
Content-Type: text/plain
Content-Length: 97
*****
The transmitted file goes here.
*****
```

Below is the complete HTTP response to the above transmission:

```
HTTP/1.1 200 OK
Content-Type: text/xml
Content-Length: 231
Date: Tue, 09 Dec 2003 21:47:19 GMT
Server: Apache Coyote/1.0
Connection: close
```

```
Illinois Department of Revenue Acknowledgement One
1. ETIN = 99999
2. TransmissionIDNumber = doc1
3. TransmissionTimeStamp = 12/09/2003 03:47:19 pm
4. FileSize = 97
5. SysFileName = T9999920031209154719146.343
```

### **Who to contact with questions or problems**

Questions about record formats, edits, errors, improperly completed forms, etc.,:

Excise Taxes Division Phone: **217 782-6045** (Weekdays 8:30 - 4:30, except for legal holidays)  
Email: rev.excisetaxefp@illinois.gov

Communications questions, hardware or software failures only on our end:

Electronic Commerce Support **217 782-3791, 217 785-5589, or 217 524-0518** (Weekdays 7:00 a.m. - 3:30 p.m., except for legal holidays)

After hours (24 hours a day, seven days a week) or on holidays - except Thanksgiving, Christmas, and New Year's Day) - call **217 782-8622**

# Record Layouts

## General Formatting

### Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record must be the header record, followed by the return record(s). Schedule records must follow the return record(s); grouped sequentially by schedule type. See *Sequence Numbers*. The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

### IBT, FEIN and Account Numbers

You must enter the entire IBT, FEIN, or Account number excluding special characters such as dashes and no embedded spaces. Left justify, right space fill.

<b>Examples:</b> IBTno. 1234-5678	—	Field should have "12345678"
FEIN 37-0987654	—	Field should have "370987654"
Account no. LQ-12345	—	Field should have "LQ12345 "

### Gallon Fields

Gallon fields are always 13 positions long. To correctly format a "gallons" field you must enter 7 whole gallon positions and 6 decimal places. Right-justify and include leading zeroes if there is a gallons figure to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

<b>Examples:</b> 1,234,567.123456 gallons	—	Field should have "1234567123456"
123.4 gallons	—	Field should have "0000123400000"
No gallons	—	Field should be blank (space-filled). See "Amended Forms" later in this section.

### Money Amount Fields — Return Record Layouts

You must enter 11 "dollar" positions and 2 "cents" positions. Right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

<b>Examples:</b> \$12,345,678,901.12	—	Field should have "1234567890112"
\$123.45	—	Field should have "0000000012345"
\$0.00	—	Field should be blank (space-filled). See "Amended Forms" later in this section.

### Money Amount Fields — ACH Debit Authorization Record Layouts

You must enter 8 "dollar" positions and 2 "cents" positions. Right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

<b>Examples:</b> \$12,345,678.90	—	Field should have "1234567890"
\$123.45	—	Field should have "0000012345"
\$0.00	—	Field should be blank (space-filled).

### Passenger Miles Fields

You must enter 13 whole positions and no decimal places. Right-justify and include leading zeroes if there is a number to enter. Space-fill if the field is not needed. Negative values are not allowed.

<b>Examples:</b> 6,789,012 miles	—	Field should have "0000006789012"
0 miles	—	Field should be blank (space-filled). See "Amended Forms" later in this section.

### Percentage of System Domestic Revenue Passenger Miles Field

Percentage of system domestic revenue passenger miles fields are always 13 positions long. To correctly format this field, you must enter 6 whole number positions and 7 decimal places. Right-justify and include leading zeroes. Do not enter the decimal point. Space-fill if the field is not needed.

<b>Examples:</b> 100% (1.00)	—	Field should have "0000010000000"
23.4% (0.234)	—	Field should have "0000002340000"
0% (0.00)	—	Field should be blank (space-filled). See "Amended Forms" later in this section.

# Record Layouts

## General Formatting (continued)

### ZIP code field

You must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

<b>Examples:</b> ZIP code 62341-3980	—	Field should have "623413980"
ZIP code 62341	—	Field should have "62341 "
Unknown ZIP code	—	Field should be blank (space-filled).

### Invoice number fields

You must enter the entire invoice number (letters and numbers) excluding special characters e.g., dashes, underscores, slashes and no embedded spaces. Left justify, right space fill and spacefill the field if invoice number is not known.

<b>Examples:</b> Invoice number "A – 0012-34"	—	Field should have "A001234"
Unknown invoice number	—	Field should be blank (space-filled).

### Dates

Be sure the date is entered in year/month/day format. Make the year a 4-position year. Space-fill the field if the date is not known. Other dates, such as the Tax Period, do not require the day. In this case, simply enter the year and month. The record layouts will tell you which format to use. Y – year, M – month, D – day.

<b>Examples:</b> January 25, 2003	—	Field would be in the record as "20030125"
Tax Period type of date	—	Field would be "200301"
Unknown date, if the date is not a required field	—	Field would be blank (space-filled).

### Sequence Numbers

On all schedules the sequence number must be numeric. Right-justify, left zero fill. The first schedule of any one type would be 00001; second schedule of that same type would be 00002, the third 00003 and so on for each transaction type.

**Examples:** If you have a Schedule A and a Schedule F, Schedule A would have sequence 00001, 00002, and so on. Schedule F would start with sequence 00001, 00002, and so on. This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct. For the return records – zero-fill this field.

### Revision number

The revision number is printed on the top right corner of the RL-26/RL-26-A returns just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information, then you are using an incorrect version of the return. When you electronically file, you must use the latest version of the return and schedules. You will tell them apart because old versions do not have the same information that we ask for in the record layout. If a schedule does not have a revision number, leave the revision number field blank (space-filled) on those records.

**Example:** Example of how the correct return form should look: In this case, the Revision number is "1".

REV 1
E S ___/___/___
NS DP CA
Do not write above this line

### Amended and "X" type forms

You need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system. Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

# Header, End of File and Acknowledgement Record Layouts

## Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of six different "types" of work:

- 1 RL-26 returns with the attached schedules,
- 2 RL-26-A returns with the attached schedules,
- 3 Debit Authorization records,
- 4 Schedule L records,
- 5 RL-26-X returns with the attached schedules, and,
- 6 RL-26-A-X returns with the attached schedules.

Include one header record at the beginning of each different type of work and every time the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, you must include a header at the beginning of each return.

The same rule applies to the Schedule L. (Each company should have one header for each liability.)

All Debit Authorizations can be combined into one group with only one header.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	<b>FORM TYPE</b> Plugged "HDR".
3	17-21	5	A/N	<b>TRANSMITTER ID</b> Must enter. This is a unique alpha-numeric identifier assigned by IDOR to identify the sender. (All filers sending in Liquor Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	<b>JOB TYPE ID</b> Must enter. Left justify, space fill on the right. Enter "L26" for RL-26 and attached schedules Enter "L26A" for RL-26-A and attached schedules Enter "SCHL" for RL-26-L Schedules Enter "DEBIT" for a debit authorization Enter "L26X" for RL-26-X and attached schedules Enter "L26AX" for RL-26-A-X and attached schedules
5	30	1	A	<b>TYPE OF TRANSMISSION INDICATOR</b> Plug "M" for modem Acknowledge file header records will contain "T" for Test or "P" for production

## End of file record layout

This record will be the LAST record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	<b>FORM TYPE</b> Plugged "EOF"
3	17-24	8	N	<b>TOTAL NUMBER OF RECORDS</b> Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

# Header, End of File and Acknowledgement Record Layouts

## Acknowledgement (ACK) file

This will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm we received the file and to list errors that must be corrected before the data is sent again. The ACK file consists of four types of records:

- The first record is a Header record you sent us with the exception of the Type of Transmission Indicator field. This field is replaced with a "T" (test) or "P" (production), depending on the file transmitted. If you sent more than one type, you will have one header record returned for each one you sent.
- The last record is an End of File record.
- After each header record, you may have one or more ACK records, each followed by all Acknowledgement Error (ACR) records associated with it.
- If the Return/Schedule L/Debit is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.
- If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.
- If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.
- If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. We list only the first 50 error codes per record in error.

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted because none of the returns or debits were accepted. Rejected returns or debits, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers because they were not accepted for processing.

You will get one acknowledgement for each return (including attached schedules), one for all Schedule L's filed for each taxpayer/liability, and one for each debit authorization.

- If a return is rejected, all records for that return are rejected, including the attached schedules.
- If a Schedule L file is rejected, all Schedule L's for that taxpayer/liability are rejected.
- If a debit authorization is rejected, only that one debit authorization is rejected.

## ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	<b>FORM TYPE</b> Plugged "ACK"
3	17-29	13	A/N	<b>TAXPAYER ID</b> This will be the IBT as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	<b>TAX PERIOD</b> (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	<b>TYPE OF DATA</b> Will be one of the following: " L26 " – RL-26 and attached schedules " L26A " – RL-26-A and attached schedules " DEBIT " – All Debit Authorizations " SCHL " – All Schedule L's " L26X " for RL-26-X and attached schedules " L26AX " for RL-26-A-X and attached schedules
6	41	1	A/N	<b>ACCEPTANCE CODE</b> A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected

## ***Header, End of File and Acknowledgement Record Layouts***

### **Acknowledgement (ACK) file (continued)**

#### **ACK record:**

<b>Field #</b>	<b>Pos.</b>	<b>Length</b>	<b>Type</b>	<b>Field description</b>
7	42-49	8	N	<b>RECEIVED DATE</b> If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	<b>CONFIRMATION NUMBER</b> In the case of Debit Authorizations, this number means that we received the Authorization and accepted it.

## ***Header, End of File and Acknowledgement Record Layouts***

### **Acknowledgement Error (ACR) record:**

If the Return, Schedule L, or Debit Authorization in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

<b>Field #</b>	<b>Pos.</b>	<b>Length</b>	<b>Type</b>	<b>Field description</b>
1	01-13	13	A/N	Constant Plugged "*****" (thirteen asterisks)
2	14-16	3	A/N	<b>FORM TYPE</b> Plugged "ACR"
3	17-29	13	A/N	<b>TAXPAYER ID</b> This will be the IBT as you entered it in the file we received. Left justified, right space filled
4	30-35	6	A/N	<b>TAX PERIOD</b> (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	<b>FORM TYPE FROM RECORD IN ERROR</b> Could contain the Form Type (Column 14-16) from the record in error transaction type code and one trailing space) or it can be blank.
6	41	1	A/N	<b>ACCEPTANCE CODE FROM ACK...</b>
7	42-46	5	A/N	<b>SEQUENCE NUMBER FROM RECORD IN ERROR</b> Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, etc. up to 50 codes.	47-50, 54-57, 61-64, Etc.	4	N	<b>FIELD CODE</b> This will be the number of the field in error (from the record layouts...)
9,11, 13), etc. up to 50 codes.	51-53, 58-60, 65-67, Etc.	3	N	<b>ERROR CODE</b> See "Error Codes used in the Acknowledgement File"

# ***Error Codes Used in the Acknowledgement File***

## **Reject Errors**

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

- 013** All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.
- 020** Data was entered into a field that should be space filled.
- 100** A required schedule is missing or incomplete.
- 110** The address in Step 2 of a schedule is invalid or missing.
- 120** The deduction explanation on Schedule RL-115 is invalid or missing.
- 300** Illinois Business Tax (IBT) number must be present, and eight numbers in length and valid.
- 310** Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.
- 600** Debit (payment) amount must be greater than zero and valid (e.g., cannot exceed data element length or be non-numeric).
- 610** Payment initiation date (assigned by the payer) must be valid, complete, and specific. The year cannot be beyond the current year plus one. *See advisory error 640 for blank (space-filled) initiation dates.*
- 620** Taxpayer sending ACH debit authorization information must be correctly enrolled in IDOR's EFT Program.
- 625** Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.
- 630** ACH debit authorization information cannot be an exact duplicate of information already warehoused by IDOR. Duplicate information received is assumed to be unintentional.
- 705** The form type must be present and valid.
- 725** Schedule records must follow a return and have the same IBT/APE as the return. This does not apply to Schedule L. If the schedule is an "L", the IBT and APE must be the same for all schedule "Ls" following the header record.
- 730** Invoice date must be spaces or month 1-12, day 1-31, and year greater than 1999 and not greater than the current year.
- 815** Missing or invalid FTA tax type code specified.

**Note:** *If a debit authorization was accepted for processing (i.e., a confirmation number was received from us in the acknowledgement), you should omit the debit authorization information when re-transmitting the return.*

## **Advisory Errors**

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

- 035** Duplicate or invalid sequence numbers are present on a particular schedule.
- 130** The FEIN is missing or invalid
- 140** The invoice date is missing or invalid.
- 150** The invoice number is missing.
- 500** Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.
- 510** Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.
- 520** Signature code is not present in the return transaction.
- 640** Debit initiation date is stale or blank (space-filled). This error indicates that the debit initiation date provided in debit authorization is "stale" (initiation date assigned is prior to the date the transaction was transmitted to IDOR).

**Note:** *If the debit initiation date is stale or blank (space-filled) the Department will assign the next available initiation date to your debit authorization.*

# ***ACH Debit Authorization Record Layout***

(one record for each Debit Authorization.)

<b>Field #</b>	<b>Columns</b>	<b>Length</b>	<b>Description</b>	<b>Comments</b>
1	01-13	13	Record ID	MUST ENTER. Enter all nines... "9999999999999"
2	14-16	3	Form Type	MUST ENTER. Enter "DEB".
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1 of the return.
5	30-34	5	Space filled	
6	35-40	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1 of the return.
7	4-45	5	Tax Type	MUST ENTER. (FTA Code) This code tells IDOR which tax you are making a payment for... Enter " <b>06010</b> " for RL-26 or RL-26-X <b>-or-</b> Enter " <b>06020</b> " for RL-26-A or RL-26-A-X
8	46-53	8	Initiation Date	MUST ENTER. YYYYMMDD. Please enter the date you are authorizing IDOR to initiate your debit.
9	54-63	10	Debit Amount	MUST ENTER. Dollars and Cents. Please enter the amount of money you are authorizing us to debit from your bank account.
10	64-430	367	Space filled	Used by IDOR.

# Form RL-26 - Record Layout

## Liquor Revenue Return - Record 1 - Front of Form

### Step 1: Identify your business

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "001"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-74	13	Space filled	
12	75-87	13	Space filled	Used by IDOR
13	88	1	Revision Number	Enter revision number from top right corner of the form.
14	89	1	Space filled	Used by IDOR

### Step 2: Figure your tax due

#### Line 9 - Inventory of liquor on hand at the beginning of the month

15	90-102	13	9 - Cider 0.5% to 7% or beer
16	103-115	13	9 - Alcoholic liquor 14% or less
17	116-128	13	9 - Alcoholic liquor > 14% - < 20%
18	129-141	13	9 - Alcoholic liquor 20% or more

#### Line 10 – Liquor manufactured, rectified, blended, or bottled during the month

19	142-154	13	10 – Cider 0.5% to 7% or beer
20	155-167	13	10 – Alcoholic liquor 14% or less
21	168-180	13	10 – Alcoholic liquor > 14% - < 20%
22	181-193	13	10 – Alcoholic liquor 20% or more

#### Line 11 – Liquor purchased in original containers

##### a. Imported into Illinois (Schedule A)

23	194-206	13	11a – Cider 0.5% to 7% or beer
24	207-219	13	11a – Alcoholic liquor 14% or less
25	220-232	13	11a – Alcoholic liquor > 14% - < 20%
26	233-245	13	11a – Alcoholic liquor 20% or more

#### Line 11 – Liquor purchased in original containers

##### b. Purchased in Illinois – tax not paid (Schedule F)

27	246-258	13	11b – Cider 0.5% to 7% or beer
28	259-271	13	11b – Alcoholic liquor 14% or less

**Form RL-26 - Record Layout**  
**Liquor Revenue Return - Record 1 - Front of Form**

Field #	Columns	Length	Description	Comments
29	272-284	13	11b – Alcoholic liquor > 14% - < 20%	
30	285-297	13	11b – Alcoholic liquor 20% or more	
<b>Line 11 – Liquor purchased in original containers</b>				
<b>c. Purchased or returned – tax paid (Schedule G)</b>				
31	298-310	13	11c – Cider 0.5% to 7% or beer	
32	311-323	13	11c – Alcoholic liquor 14% or less	
33	324-336	13	11c – Alcoholic liquor > 14% - < 20%	
34	337-349	13	11c – Alcoholic liquor 20% or more	
<b>Line 12 - Add Lines 9 through 11c</b>				
35	350-362	13	12 – Cider 0.5% to 7% or beer	
36	363-375	13	12 - Alcoholic liquor 14% or less	
37	376-388	13	12 - Alcoholic liquor > 14% - < 20%	
38	389-401	13	12 - Alcoholic liquor 20% or more	
<b>Line 13 – Sales in interstate commerce, foreign trade, etc. (Schedule C)</b>				
39	402-414	13	13 - Cider 0.5% to 7% or beer	
40	415-427	13	13 - Alcoholic liquor 14% or less	
41	428-440	13	13 - Alcoholic liquor > 14% - < 20%	
42	441-453	13	13 - Alcoholic liquor 20% or more	
<b>Line 14 – Sales to manufacturers or importing distributors (Schedule B)</b>				
43	454-466	13	14 - Cider 0.5% to 7% or beer	
44	467-479	13	14 - Alcoholic liquor 14% or less	
45	480-492	13	14 - Alcoholic liquor > 14% - < 20%	
46	493-505	13	14 - Alcoholic liquor 20% or more	
<b>Line 15 – Sales to non-beverage users (Schedule E)</b>				
47	506-518	13	15 - Cider 0.5% to 7% or beer	
48	519-531	13	15 - Alcoholic liquor 14% or less	
49	532-544	13	15 - Alcoholic liquor > 14% - < 20%	
50	545-557	13	15 - Alcoholic liquor 20% or more	
<b>Line 16 – Bottling Losses (Schedule J)</b>				
51	558-570	13	16 - Cider 0.5% to 7% or beer	
52	571-583	13	16 - Alcoholic liquor 14% or less	
53	584-596	13	16 - Alcoholic liquor > 14% - < 20%	
54	597-609	13	16 - Alcoholic liquor 20% or more	

**Form RL-26 - Record Layout**  
**Liquor Revenue Return - Record 1 - Front of Form**

**Line 17 – Other deductions (RL-115)**

Field #	Columns	Length	Description	Comments
55	610-622	13	17 - Cider 0.5% to 7% or beer	
56	623-635	13	17 - Alcoholic liquor 14% or less	
57	636-648	13	17 - Alcoholic liquor > 14% - < 20%	
58	649-661	13	17 - Alcoholic liquor 20% or more	

**Line 18 – Sales to authorized U.S. government agencies in Illinois (Schedule N)**

59	662-674	13	18 - Cider 0.5% to 7% or beer	
60	675-687	13	18 - Alcoholic liquor 14% or less	
61	688-700	13	18 - Alcoholic liquor > 14% - < 20%	
62	701-713	13	18 - Alcoholic liquor 20% or more	

**Line 19 – Inventory of all liquor on hand at the end of the month**

63	714-726	13	19 - Cider 0.5% to 7% or beer	
64	727-739	13	19 - Alcoholic liquor 14% or less	
65	740-752	13	19 - Alcoholic liquor > 14% - < 20%	
66	753-765	13	19 - Alcoholic liquor 20% or more	

**Line 20 – Add lines 13 through 19. Total deductions**

67	766-778	13	20 - Cider 0.5% to 7% or beer	
68	779-791	13	20 - Alcoholic liquor 14% or less	
69	792-804	13	20 - Alcoholic liquor > 14% - < 20%	
70	805-817	13	20 - Alcoholic liquor 20% or more	

**Line 21 – Subtract Line 20 from 12. Total gallons sold.**

71	818-830	13	21 - Cider 0.5% to 7% or beer	
72	831-843	13	21 - Alcoholic liquor 14% or less	
73	844-856	13	21 - Alcoholic liquor > 14% - < 20%	
74	857-869	13	21 - Alcoholic liquor 20% or more	
75	870-880	11	Space filled	Used by IDOR

# Form RL-26 - Record Layout

## Liquor Revenue Return - Record 2 - Back of Form

### Identify your business (from Step 1)

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "002"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	Must be the same as on Record 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on Record 1
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	Space filled	Used by IDOR

### Figure your tax due (Step 2)

#### Line 22 – Deduct credit for liquor purchased or returned tax-paid – Line 11c

10	90-102	13	22 - Cider 0.5% to 7% or beer
11	103-115	13	22 - Alcoholic liquor 14% or less
12	116-128	13	22 - Alcoholic liquor > 14% - < 20%
13	129-141	13	22 - Alcoholic liquor 20% or more

#### Line 23 – Subtract Line 22 from 21. Quantity sold subject to tax.

14	142-154	13	23 – Cider 0.5% to 7% or beer
15	155-167	13	23 – Alcoholic liquor 14% or less
16	168-180	13	23 – Alcoholic liquor > 14% - < 20%
17	181-193	13	23 – Alcoholic liquor 20% or more

#### Line 25 – Multiply Line 23 by 24. Tax due for each liquor class.

18	194-206	13	25 – Cider 0.5% to 7% or beer
19	207-219	13	25 – Alcoholic liquor 14% or less
20	220-232	13	25 – Alcoholic liquor > 14% - < 20%
21	233-245	13	25 – Alcoholic liquor 20% or more
22	246-258	13	Line 26 – Add all columns' Line 25. Total tax due.
23	259-271	13	Line 27 – If you timely file and pay electronically, multiply Line 26 by 2% (.02) enter the result or \$2,000 whichever is less
24	272-284	13	Line 28 – Subtract Line 27 from 26
25	285-297	13	Line 29 – Credit you want to apply
26	298-310	13	Line 30 – Subtract Line 29 from 28. Pay this amount

**Form RL-26 - Record Layout**  
**Liquor Revenue Return - Record 2 - Back of Form**  
**Identify your business (from Step 1)**  
**(\*Amended Forms only)**

Field #	Columns	Length	Description	Comments
27	311-323	13	* Line 31 – Amount previously paid	
28	324-336	13	* Line 32 – Overpayment	
29	337-349	13	* Line 33 – Underpayment	
30	350-549	200	Not Used	Space filled

**Name and complete address of your business. (From Step 1 on the front of the document.)**

31	550-609	60	Business Name	
32	610-644	35	Address	
33	645-664	20	City	
34	665-666	2	State	
35	667-675	9	ZIP Code	
36	676-681	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the IL-8633-B.)
37	682-687	6	Space filled	Used by IDOR
38	688-696	9	Account number	License number (LQ prefix)
39	697-869	173	NOT USED	Space filled
40	870-880	11	Space filled	Used by IDOR

# Form RL-26-A - Record Layout

## Liquor Revenue Airline Return

### Step 1: Identify your business

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "005"
3	17-21	5	Sequence Number	Zero fill.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM. Tax Period from Step 1
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an AMENDED return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-74	13	NOT USED	Space filled
12	75-87	13	NOT USED	Space filled
13	88	1	Revision Number	Enter revision number from top right corner of the form.
14	89	1	Space filled	Used by IDOR

### Step 2: Figure your tax due

#### Line 8 – Liquor imported into Illinois, tax not paid (From Schedule A)

15	90-102	13	8 - Cider 0.5% to 7% or beer
16	103-115	13	8 - Alcoholic liquor 14% or less
17	116-128	13	8 - Alcoholic liquor > 14% - < 20%
18	129-141	13	8 - Alcoholic liquor 20% or more

#### Line 9 – Liquor purchased in Illinois, tax not paid

19	142-154	13	9 – Cider 0.5% to 7% or beer
20	155-167	13	9 – Alcoholic liquor 14% or less
21	168-180	13	9 – Alcoholic liquor > 14% - < 20%
22	181-193	13	9 – Alcoholic liquor 20% or more
23	194-206	13	Line 10 – Illinois revenue passenger miles
24	207-219	13	Line 11 – System revenue passenger miles

#### Line 12 - System gallonage purchases for aircraft (excluding in-bond)

25	220-232	13	12 – Cider 0.5% to 7% or beer
26	233-245	13	12 – Alcoholic liquor 14% or less
27	246-258	13	12 – Alcoholic liquor > 14% - < 20%
28	259-271	13	12 – Alcoholic liquor 20% or more

# Form RL-26-A - Record Layout

## Liquor Revenue Airline Return

### Step 1: Identify your business

#### Line 13 – Percentage of system domestic revenue passenger miles allocated to Illinois

Field #	Columns	Length	Description	Comments
29	272-284	13	13 – Cider 0.5% to 7% or beer	
30	285-297	13	13 – Alcoholic liquor 14% or less	
31	298-310	13	13 – Alcoholic liquor > 14% - < 20%	
32	311-323	13	13 – Alcoholic liquor 20% or more	

#### Line 14 – Multiply Line 12 by Line 13 – Total quantity subject to tax.

33	324-336	13	14 – Cider 0.5% to 7% or beer	
34	337-349	13	14 – Alcoholic liquor 14% or less	
35	350-362	13	14 – Alcoholic liquor > 14% - < 20%	
36	363-375	13	14 – Alcoholic liquor 20% or more	

#### Line 16 – Multiply Line 14 by Line 15

37	376-388	13	16 - Cider 0.5% to 7% or beer	
38	389-401	13	16 - Alcoholic liquor 14% or less	
39	402-414	13	16 - Alcoholic liquor > 14% - < 20%	
40	415-427	13	16 - Alcoholic liquor 20% or more	
41	428-440	13	Line 17 – Add all columns' Line 16 - Total tax due.	
42	441-453	13	Line 18 – If you timely file & pay the tax electronically multiply Line 17 by 2% (.02) enter this amount or \$2,000 whichever is less	
43	454-466	13	Line 19 – Subtract Line 18 from 17 & pay this amount.	
44	467-479	13	Line 20 – Credit you wish to apply	
45	480-492	13	Line 21 – Subtract Line 20 from 19 & pay this amount.	

#### Amended Returns Only

46	493-505	13	* Line 22 – Amount previously paid	
47	506-518	13	* Line 23 - Overpayment	
48	519-531	13	* Line 24 - Underpayment	
49	532-549	18	NOT USED	Space filled

#### Name and complete address of your business. (From Step 1.)

50	550-609	60	Business Name	MUST ENTER
51	610-644	35	Address	MUST ENTER
52	645-664	20	City	MUST ENTER
53	665-666	2	State	MUST ENTER
54	667-675	9	ZIP Code	MUST ENTER
55	676-681	6	Signature Code	Enter your 6 digit signature code (Code you selected to represent your electronic signature on the IL-8633-B.)
56	682-687	6	Space filled	Used by IDOR
57	688-696	9	Account Number	License number (LA prefix)
58	697-869	173	NOT USED	Space filled
59	870-880	11	Space filled	Used by IDOR

# Schedule A or F - Record Layout

## Alcoholic Liquor Transactions

(One record for each line in Step 2 that is filled in.)

### Step 1: Identify your business and type of transaction

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "110"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be same as on the return 5 30-33 4 Space filled
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	Transaction Type	From the "Check the type of transaction type you are reporting" boxes. Must enter 1 or 2 1 = Importing into Illinois (Sched A) 2 = Purchasing tax-free in Illinois (Sched F)

### Step 2: Tell us about your alcoholic liquor imports or purchases

10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number	Enter FEIN of company you purchased liquor from

#### Equivalent in wine gallons

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	Not Used	Space filled

### Name and complete address of whom you purchased from (Step 2.)

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

# Schedule B, C, E, or N - Record Layout

## Tax Free Bulk Alcoholic Liquor Sales

### Step 1: Identify your business and type of sales

(One record for each line in Step 2 that is filled in.)

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "120"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	Transaction Type	From the "Check the type of sales you are reporting" boxes. Must enter 1-4 1 = Sales to licensed manufacturers/importing distributors (Sched B) 2 = Sales in interstate commerce and foreign trade (Sched C) 3 = Sales for non-beverage purposes (Sched E) 4 = Sales to authorized U.S. govt. agencies in Illinois (Sched N)

### Step 2: Tell us about your tax-free sales

10	90-97	8	Invoice Date	Enter YYYYMMDD.
11	98-122	25	Invoice Number	
12	123-131	9	Account number	Enter FEIN of company to whom you sold liquor to.

### Equivalent in wine gallons

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	Not Used	Space filled

### Name and complete address of whom you sold to (Step 2.)

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

## **Schedule D - Record Layout**

### **Tax Free Bulk Purchases Used in Rectification, Bottling, and Blending**

#### **Step 1: Identify your business**

(One record for each line in Step 2 that is filled in.)

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "130"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR.
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	NOT USED	Space filled

#### **Step 2: Tell us about your tax-free bulk-purchases used in rectification, bottling, or blending**

10	90-97	8	Invoice Date Enter	YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Purchased from	Account number Enter FEIN of company you purchased liquor from

#### **Equivalent in wine gallons**

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled

#### **Name and complete address of whom you purchased from (Step 2.)**

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

# **Schedule G - Record Layout**

## **Tax-paid Inventory**

(One record for each line in Step 2 that is filled in.)

### **Step 1: Identify your business**

<b>Field #</b>	<b>Columns</b>	<b>Length</b>	<b>Description</b>	<b>Comments</b>
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "140"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	NOT USED	Space filled

### **Step 2: Tell us about your tax-paid inventory**

10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number of company from whom you received inventory.	FEIN of company you received inventory from

### **Equivalent in wine gallons**

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled

### **Name and complete address of whom you received inventory from (Step 2.)**

18	236-295	60	Business Name	MUST ENTER
19	296-330	35	Address	MUST ENTER
20	331-350	20	City	MUST ENTER
21	351-352	2	State	MUST ENTER
22	353-361	9	ZIP Code	MUST ENTER
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

# Form RL-115 - Record Layout

## Other Illinois Liquor Tax Deductions

(One record for each line in Step 2 that is filled in.)

### Step 1: Identify your business

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "150"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	NOT USED	Space filled

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

10	90-97	8	Invoice Date	Enter YYYYMMDD
11	98-122	25	Invoice Number	
12	123-131	9	Account number of company to whom you shipped to	Enter FEIN of company to whom you shipped to if applicable

### Equivalent in wine gallons

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-235	52	NOT USED	Space filled

### Name and complete address of whom you shipped to or other deduction explanation (Step 2.)

18	236-295	60	Business Name or Other Deduction Explanantion	MUST ENTER
19	296-330	35	Address	Space fill if not applicable
20	331-350	20	City	Space fill if not applicable
21	351-352	2	State	Space fill if not applicable
22	353-361	9	ZIP Code	Space fill if not applicable
23	362-869	508	NOT USED	Space filled
24	870-880	11	Space filled	Used by IDOR

# Schedule J - Record Layout

**Report of Alcoholic Liquors Lost, Destroyed, or Damaged During Production and Bottling**  
 (One record for each Schedule J needed (One per liquor classification.)

## Step 1: Identify your business and type of sales

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "160"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of the form.
9	89	1	Liquor Classification	From the "Check the alcoholic liquor classification are reporting" boxes Must Enter 1-4 1 = Cider 0.5 % or beer 2 = Alcoholic liquor > 14% and < 20% 3 = Alcoholic liquor 14% or less 4 = Alcoholic liquor 20% or more

## Step 2: Figure your bottling loss (Report the actual wine gallon equivalent)

10	90-102	13	Line 1 - Wine gallons in tanks at beginning of the month	
11	103-115	13	Line 2 - Wine gallons added to your tank	
12	116-128	13	Line 3 – Add Lines 1 & 2	
13	129-141	13	Line 4 – Wine gallons in tanks at the end of the month	
14	142-154	13	Line 5 – Subtract Line 4 from 3	
15	155-167	13	Line 6 – Wine gallons used in bottling during the month	
16	168-180	13	Line 7 – Subtract Line 6 from 5. Write this amount here & on Form RL-26, Step 2, Line 16	
17	181-869	689	NOT USED	Space filled
18	870-880	11	Space filled	Used by IDOR

## **Schedule L - Record Layout Out-of-state Sellers' Shipment Report**

(One record for each line in Step 2 that is filled in.)

### **Step 1: Identify your business and type of transaction**

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "010"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type.
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) number from Step 1. Must be the same on every RL-26-L record.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same throughout the file
7	40-87	48	Space filled	Used by IDOR
8	88	1	Revision Number	Enter revision number from top right corner of form.
9	89	1	Space filled	Used by IDOR

### **Step 2: Tell us about the alcoholic liquor you shipped into Illinois**

10	90-97	8	Invoice Date	Enter YYYYMMDD.
11	98-122	25	Invoice Number	
12	123-131	9	Account number of who you shipped to	Enter FEIN of company you shipped to

### **Equivalent in wine gallons**

13	132-144	13	Cider 0.5% to 7% or beer	
14	145-157	13	Alcoholic liquor 14% or less	
15	158-170	13	Alcoholic liquor > 14% - < 20%	
16	171-183	13	Alcoholic liquor 20% or more	
17	184-192	9	Your FEIN	MUST ENTER. Federal Employer Identification number (FEIN) from Step 1. Must be same on every RL-26-L record.
18	193-204	12	NOT USED	Space filled

### **Name and complete address of whom you sold and shipped to (From Step 2.)**

19	205-264	60	Business Name	Space fill if not known.
20	265-299	35	Address	Space fill if not known.
21	300-319	20	City	Space fill if not known.
22	320-321	2	State	Space fill if not known.
23	322-330	9	ZIP Code	Space fill if not known.
24	331-349	19	NOT USED	Space filled

### **Name and complete address of your business. (From Step 1.)**

25	350-409	60	Business Name	MUST ENTER
26	410-444	35	Address	MUST ENTER
27	445-464	20	City	MUST ENTER
28	465-466	2	State	MUST ENTER
29	467-475	9	ZIP Code	MUST ENTER
30	476-495	20	Country	Required when country is other than USA
31	496-499	4	NOT USED	Spaced Filled
32	500-510	11	Space filled	Used by IDOR

# Schedule R - Record Layout

## Report of Liquor Sales to Retailers

(One record for each line in Step 2 that is filled in)

### Step 1: Identify your business

Field #	Columns	Length	Description	Comments
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "170"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record for transaction type .
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	Used by IDOR
6	34-39	6	Tax Period	Must be the same as on the return
7	40-58	19	Space filled	Used by IDOR
8	59	1	Amended?	Must be a "1" if this is an amended schedule
9	60-87	28	Space filled	Used by IDOR
10	88	1	Revision Number	MUST ENTER "1"
11	89-109	21	Space filled	Used by IDOR

### Step 2: Name and address of the retailers you sold to

12	110-122	13	Total sold or distributed	Enter dollar and cents
13	123-130	8	IBT	MUST ENTER Retailers IBT no.
14	131-235	105	Space filled	Used by IDOR
15	236-295	60	Business Name	MUST ENTER
16	296-330	35	Business Address	MUST ENTER
17	331-350	20	City	MUST ENTER
18	351-352	2	State	MUST ENTER
19	353-361	9	ZIP Code	MUST ENTER
20	362-549	188	Space filled	Used by IDOR

### Name and complete address of your business (From Step 1.)

21	550-609	60	Business Name	MUST ENTER
22	610-644	35	Business Address	MUST ENTER
23	645-664	20	City	MUST ENTER
24	665-666	2	State	MUST ENTER
25	667-675	9	ZIP Code	MUST ENTER
26	676-681	6	Signature Code	Enter your 6 digit signature code
27	682-687	6	Space filled	Used by IDOR
28	688-696	9	Account Number	Enter Liquor account number assigned by IDOR (e.g.,LQ-12345_ _)
29	697-699	3	NOT USED	Space filled
30	700-710	11	Space filled	Used by IDOR