

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.

What penalties may I owe?

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 this publication, call **1 800 356-6302** or visit our Web site at **tax.illinois.gov**. Mail your completed Form RL-26-A-X and attachments to:



ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

If you have questions, 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 Web site at **tax.illinois.gov**

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.

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.

Step-by-Step 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 – If you are filing a return for a tax period on or after September 1, 2009, you must use the rates in Line 15.

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, write 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 – Write the amount of credit you wish to apply.

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

Line 22 – Total amount of tax paid for this reporting period. Write 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, write 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.

