



Step 1: Identify your business

1 Account ID: _____
2 License no.: LA - _____
3 Name: _____
4 Address: _____
Number and street
City State ZIP
5 Tax period: ___/___/___
Month Year

6 [] Check here if your address has changed.
7 Is this a final (you are no longer in business) return?
[] yes [] no



Step 2: Figure your tax due

8 Liquor imported into Illinois, tax not paid (From Schedule A)
9 Liquor purchased in Illinois, tax not paid (From Schedule F)
10 Illinois revenue passenger miles: _____
11 System revenue passenger miles: _____
12 System gallonage purchases for aircraft (excluding in-bond)
13 Percentage of system domestic revenue passenger miles allocated to Illinois
14 Multiply Line 12 by Line 13 - Total quantity subject to tax.
15 Tax rate per gallon (tax periods on and after September 1, 2009)
16 Multiply Line 14 by Line 15 - Tax due for each liquor class.
17 Add all columns' Line 16 - Total tax due.
18 If you timely file and pay this tax electronically multiply Line 17 by appropriate rate. See instructions.
19 Subtract Line 18 from Line 17.
20 Credit you wish to apply.
21 Subtract Line 20 from Line 19 and pay this amount.
Make your check payable to "Illinois Department of Revenue."

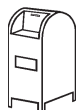
Step 3: Sign below

Under penalties of perjury, I state that I have examined this return, all accompanying schedules, and, to the best of my knowledge, it is true, correct, and complete. I also state that such information is taken from the books and records of the business for which this return is filed.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title)
Title: _____
Telephone number (include area code) _____
Date ___/___/___
Preparer's signature and title (state if individual owner, member of firm, or corporate officer title)
Title: _____
Telephone number (include area code) _____
Date ___/___/___

Step 4: Mail your return or file electronically

Mail your completed return and attachments to



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



Form RL-26-A Instructions

General Information

Step-by-Step Instructions

Who must file a return?

You must file this return if you are an airline that distributes alcoholic liquor. Such an airline is considered to be an importing distributor (e.g., a person in Illinois who imports or causes to be imported into Illinois any alcoholic liquor).

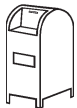
Alcoholic liquor includes alcohol, spirits, wine, beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine, or beer, that are more than one-half of one percent alcohol by volume and are capable of being consumed as a beverage by a person.

When and where do I file?

You must file Form RL-26-A, including all attachments, on or before the 15th day of each month for the preceding month.

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

Mail your completed Form RL-26-A 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 2: Figure your tax due

Line 8 – Wine gallons of alcoholic liquor you imported into Illinois. Attach Schedule A, Alcoholic Liquor Transaction, to support this line.

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 during the purchase. Attach Schedule 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 discount cap of \$2,000; 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 credit amount you wish to apply.

Line 21 – **Subtract Line 20 from Line 19** - **pay this amount.**

If you do not pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest you owe. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of Publication 103, visit our Web site at **tax.illinois.gov** or call us at 1 800 356-6302.

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 must report the transaction on Schedule F.

Step 3: 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 complete the information in this Step.

