



Schedule B, C, E, or N

Tax-free Alcoholic Liquor Sales

Read this information first

- Make a copy of this schedule before completion if you need to report more tax-free sales than provided for here or more than one type of tax-free alcoholic liquor sale. After you have completed your schedule(s), make a photocopy and retain the copy for your records; and
- Attach your completed schedule to Form RL-26, Liquor Revenue Return or Form RL-26-X, Amended Liquor Revenue Return.

Step 1: Identify your business and your type of sales

a Name: _____ Illinois Business Tax number (IBT no.): _____ - _____

Address: _____ Account no.: _____
Number and street

City _____ State _____ ZIP _____ Tax period: ____/____/____
Month Year

- b Check the type of sales you are reporting - check **one**. You must complete a separate schedule if you need to report different types of sales.
- sales to licensed manufacturers/importing distributors (**Schedule B**) sales for nonbeverage purposes (**Schedule E**) (**Attach all permits.**)
- sales in interstate commerce and foreign trade (**Schedule C**) sales to authorized U.S. government agencies in Illinois (**Schedule N**)
- Tell us the state or country where the liquor was delivered? _____

Step 2: Tell us about your tax-free sales

Invoice no. and date	Account number to whom you sold	Name and complete address of whom you sold to	Equivalent in wine gallons			
			Cider 0.5 % to 7% or beer	Alcohol 14 % or less	Alcohol > 14% and < 20%	Alcohol 20% or more
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____
____/____/____	_____	_____	_____	_____	_____	_____

Page subtotal _____

Grand total _____
 (See instructions.)

Schedule B, C, E, or N Instructions

General Information

What is reported on this schedule?

You must file Schedule B, C, E, or N, Tax-free Alcoholic Liquor Sales, to report alcoholic liquors you sold tax-free:

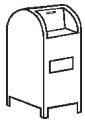
- to other Illinois-licensed manufacturers and importing distributors.
- in interstate commerce and foreign trade.
- for nonbeverage purposes.
- to authorized U.S. government agencies in Illinois.

When and where do I file?

You must file Schedule B, C, E, or N with Form RL-26, Liquor Revenue Return on or before the fifteenth day of each month for the preceding month.

If you need to correct a previously filed Form RL-26, you must file Form RL-26-X, Amended Liquor Revenue Return, and any schedules you are amending.

All completed returns and attachments must be mailed to



**LIQUOR AND CIGARETTE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

What if I need assistance?

If you have questions about Schedule B, C, E, or N, call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at 217 785-2622 or write to us at the address listed above.

Step-by-Step Instructions

Step 1: Identify your business and type of sales

- a** Write your business' name, address, account number (issued to you by us), and Illinois business tax (IBT no.) number.

Tell us the tax period for which you are filing this schedule.

- b** Check the type of tax-free alcoholic liquor sales you are reporting with this schedule. Report one type per page.

Note: Each type of sale corresponds to a specific schedule: Schedule B, C, E, or N. Report only one schedule type per page. If you need to report different types of sales, you must complete separate schedules for each type of sale.

Schedule B — Report only the tax-free sales you made to other Illinois-licensed manufacturers and importing distributors.

Schedule C — Report your sales in interstate commerce and foreign trade. Tell us the state or country (other than United States) into which you made deliveries. Each state or country must be reported on a **separate page**.

Schedule E — Report only your sales of alcoholic liquor for nonbeverage purposes on this form. You must attach **all supporting permits**.

Schedule N — Report your sales to authorized U.S. government agencies in Illinois. Each government agency must be reported on a **separate page**.

Step 2: Tell us about your tax-free sales

Write the requested information in the appropriate column.

Tell us the name and address of the person/business to which you made the sales you are reporting.

Report the total actual **wine** gallonage equivalent for each class of alcoholic liquor per invoice number.

Grand total:

- If you are filing only one page, copy the “**Page subtotal**” amounts to the “**Grand total**” lines.
- If you are filing multiple pages, add all “**Page subtotals**” together for each liquor class and write each sum on the appropriate “**Grand total**” line on the last page.
- You must also write the “**Grand total**” amount on Form RL-26. Specific Line entry varies depending on your schedule type:
 - **Schedule B** - Form RL-26, **Line 14**
 - **Schedule C** - Form RL-26, **Line 13**
 - **Schedule E** - Form RL-26, **Line 15**
 - **Schedule N** - Form RL- 26, **Line 18**

