



Form RL-26 Instructions

General Information

Step-by-Step Instructions

Who must file a return?

You must file this return if you are

a manufacturer (brewer, fermenter, distiller, rectifier, winemaker, blender, processor, bottler, or person who fills or refills original packages); or

an importing distributor (a person in Illinois who imports or causes to be imported into Illinois any alcoholic liquor)

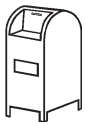
Alcoholic liquor includes alcohol, spirits, wine, beer, and every liquid or solid, patented or not, containing alcohol, spirits, wine, or beer, that are more than one-half of one percent alcohol by volume and are capable of being consumed as a beverage by a person.

When and where do I file?

You must file Form RL-26, 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, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

Mail your completed Form RL-26 and attachments to:



**LIQUOR AND CIGARETTE TAX SECTION
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 9

Distillers, rectifiers, or blenders licensed as manufacturers:

Number of wine gallons of alcoholic liquor on hand, including those in public or bonded warehouses, at the beginning of the month covered by this return that were bottled or made ready for sale.

Importing distributors:

Number of wine gallons of alcoholic liquor on hand at the close of business on the last day of the preceding month. Include all alcoholic liquor, regardless of where it was purchased and where it is housed.

Note: Amounts on this line should be identical to the amounts on Line 19 from the preceding month.

Line 10

Distillers, rectifiers, or blenders licensed as manufacturers:

Number of wine gallons of alcoholic liquor bottled during the month, plus the number of wine gallons of alcoholic liquor sold in bulk.

Purchasers of alcoholic liquor in bulk:

Report the purchases on Schedule D, regardless of where or from whom you made the purchases. Although such alcoholic liquor does not appear on your Form RL-26 until it is used in production or resold in bulk, this information is needed to allow exemption to the seller.

Line 11a – Number of wine gallons of alcoholic liquor you imported into Illinois. Attach **Schedule A** for support.

Line 11b – Number of wine gallons of alcoholic liquor you purchased from Illinois manufacturers or other licensed importing distributors on which Illinois Liquor Gallonage Tax was not paid when you made the purchase. Attach **Schedule F** for support.

Line 11c – Number of wine gallons of tax-paid alcoholic liquor purchased from or returned to you from retailers and distributors. Attach **Schedule G** to support this line.

Line 13 – Number of wine gallons of alcoholic liquor shipped from a point in Illinois to a point outside Illinois pursuant to sale. Attach **Schedule C** for support.

Line 14 – Number of wine gallons of alcoholic liquor you sold tax-free to other Illinois licensed manufacturers or importing distributors. Attach **Schedule B** for support.

Manufacturers who sell bulk goods:

Report the sales on either Schedule B or Schedule C and treat them as deductions on Line 13 or 14. Include such bulk goods in the quantity you report as manufactured on Line 10. Attach **Schedule B and/or Schedule C** for support.

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Line 15 – Number of wine gallons of alcoholic liquor you sold to holders of non-beverage user licenses. Attach **Schedule E** for support.

Note: Permits authorizing the purchase of alcoholic liquor for non-beverage purposes must accompany Schedule E.

Line 16 – Number of wine gallons of alcoholic liquor lost during bottling. This amount must be included in your inventory on Line 9. To deduct bottling losses, you must maintain accurate records and support the deduction by **Schedule J**.

Line 17 – Other deductions necessary to account for all alcoholic liquor manufactured or imported that is not subject to the tax. You must fully explain these deductions by completing Form RL-115, Other Illinois Liquor Tax Deductions. Attach your completed **Form RL-115** for support.

Line 18 – Number of wine gallons of alcoholic liquor you sold tax-free to authorized U.S. governmental agencies. Attach **Schedule N** for support.

Line 19 – Number of wine gallons of alcoholic liquor on hand and ready for sale at the close of business on the last day of the month for which you are filing this return. Also enter this amount on Step 2, Line 9, of your return for the succeeding month.

Line 22 – Number of gallons entered on Line 11c.

Line 24 – If you are filing a return for a tax period on or after September 1, 2009 you must complete your return using the following rates (These rates are preprinted on Line 24):

Cider 0.5% to 7% or beer	=	.231
Alcoholic liquor 14% or less	=	1.39
Alcoholic liquor > 14% - < 20%	=	1.39
Alcoholic liquor 20% or more	=	8.55

Line 26 – **Add all columns' Line 25.** This is the amount of your total tax due.

Line 27 – If you timely file and pay this tax electronically you are entitled to a discount. To determine the discount amount, multiply Line 26 by 2% (.02); compare the amount to the discount cap of \$2,000; and, write the lesser on Line 27.

Line 28 – **Subtract Line 27 from Line 26.**

Line 29 – Write the amount of credit you wish to apply.

Line 30 – **Subtract Line 29 from Line 28.** Total amount you owe. 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 you returned alcoholic liquors to an out-of-state firm from whom you made the purchase, report your return as a sale in interstate commerce on Schedule C. Attach for support.

If alcoholic liquor on which tax has not been paid is returned to you, the shipper will report the transaction on Schedule B and you will report the transaction on Schedule F. Attach for support.

If alcoholic liquor on which tax has been paid is returned to you by a retailer or distributor, report the return on Schedule G. Attach for support.

If an out-of-state customer returned alcoholic liquor to you, report the return as an importation on Schedule A. Attach for support.

Step 3: Sign below

An owner or officer must sign and date Form RL-26. Also, include the title (state if an individual owner, member of the firm, or the specific corporate officer title) and a daytime phone number.

If you use a tax preparer, the preparer must complete the same information as the owner or officer.