

Form RL-26-W-X Instructions

General Information

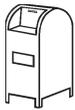
Who must file a return?

You must file Form RL-26-W-X to correct your original return or a previously filed amended return or to claim a credit for an overpayment. You must attach any supporting documentation.

What if I fail to file my return and pay the amount 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-W-X to:



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

Note: If you prefer, you can file Form RL-26-W-X electronically using MyTax Illinois at tax.illinois.gov.

If you have questions, write us at the address above or call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045**.

What records must I keep?

You must keep complete and accurate records for at least 3 years.

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 in violation of the act constitutes a separate offense.

Step-by-Step Instructions

Step 2: Figure your tax due

Line 8 – Number of gallons of cider (alcohol between 0.5% and 7%) you shipped and sold to Illinois consumers. Report cider that contains more than 7% in the appropriate “Wine” category.

Line 9 – Multiply Line 8 by .231

Line 10 – Number of gallons of wine (alcohol content less than 20%) you shipped and sold to Illinois consumers.

Line 11 – Multiply Line 10 by 1.39

Line 12 – Number of gallons of wine (alcohol content 20% or more) you shipped and sold to Illinois consumers.

Line 13 – Multiply Line 12 by 8.55

Line 14 – Add Line 9, 11, and 13. This is the total tax due.

Line 15 – If you timely file and pay this tax electronically you are entitled to a discount. To determine the discount amount, multiply Line 14 by 2% (.02). Compare the amount to the discount cap of \$2,000; and, write the lesser on Line 15.

Line 16 – Subtract Line 15 from Line 14 - tax due before any credit you may wish to apply.

Line 17 – Write the amount of credit you wish to apply.

Line 18 – Subtract Line 17 from Line 16. This is the net tax due.

Line 19 – 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 20 – If Line 19 is greater than Line 18, **subtract Line 18 from Line 19.** This is the amount you overpaid.

Line 21 – If Line 19 is less than Line 18, **subtract Line 19 from Line 18.** This is the amount you underpaid. Pay this amount and make your check payable to “**Illinois Department of Revenue**”. We will bill you for any penalties and interest you may owe.

Step 3: Check the reason you are filing this amended return

Check the best description of why you are completing Form RL-26-W-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.