

 **Illinois Department of Revenue**  
**RL-26-W Liquor Direct Wine Shipper Return**

REV 1  
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 NS DP CA

**Step 1: Identify your business**

Station no. 264

Do not write above this line.

- 1 Account ID: \_\_\_\_\_
- 2 License no.: **L W** - \_\_\_\_\_
- 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 Gallons of cider (alcohol content between 0.5% and 7%) shipped and sold directly to consumers: **8** \_\_\_\_\_
- 9 **Multiply Line 8 by .231** **9** \$ \_\_\_\_\_
- 10 Gallons of wine (alcohol content of less than 20%) shipped and sold directly to consumers: **10** \_\_\_\_\_
- 11 **Multiply Line 10 by 1.39** **11** \$ \_\_\_\_\_
- 12 Gallons of wine (alcohol content 20% or more) shipped and sold directly to consumers: **12** \_\_\_\_\_
- 13 **Multiply Line 12 by 8.55** **13** \$ \_\_\_\_\_
- 14 **Add Lines 9, 11, and 13. This is the total tax due.** **14** \$ \_\_\_\_\_
- 15 If you timely file and pay this tax electronically multiply Line 14 by the appropriate rate. See instructions. **15** \$ **Electronic Use Only**
- 16 **Subtract Line 15 from Line 14.** **16** \$ \_\_\_\_\_
- 17 Credit you wish to apply. **17** \$ \_\_\_\_\_
- 18 **Subtract Line 17 from Line 16 and pay this amount. Make your check payable to "Illinois Department of Revenue."** **18** \$ \_\_\_\_\_

**Step 3: Sign below**

Under penalties of perjury, I state that I have examined this return, 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.

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

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

**Step 4: Mail your return or WebFile at tax.illinois.gov.**

Mail your completed return to



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



# Form RL-26-W Instructions

## General Information

### Who must file a return?

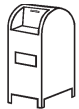
You must file this return if you are licensed as a direct wine shipper that sells wine to consumers located in Illinois. Do not report shipments to licensed distributors using Form RL-26-W. This type of transaction must be reported on Form RL-26-L, Out-of-State Sellers' Shipment Report.

### When and where do I file?

You must file Form RL-26-W, Liquor Direct Wine Shippers Return, 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 this publication, call **1 800 356-6302** or visit our Web site at [tax.illinois.gov](http://tax.illinois.gov).

Mail your completed Form RL-26-W 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 using our Web-File program at [tax.illinois.gov](http://tax.illinois.gov).

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**.

### 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 content between 0.5% and 7%) you shipped and sold to Illinois consumers. Report the 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, enter 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 and 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](http://tax.illinois.gov) or call us at 1 800 356-6302.

### 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.

