

Form RL-26-X Instructions

General Information

Who must file Form RL-26-X?

You must file Form RL-26-X to **correct** your original return or your previously filed amended return, or to claim a credit for an overpayment.

You must also attach supporting schedules (Sch.) or documentation.

What penalties may 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, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

Mail your completed Form RL-26-X and attachments to Liquor and Cigarette Tax Section, Illinois Department of Revenue, PO Box 19019, Springfield, Illinois, 62797-9019.

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** 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-by-Step Instructions

Step 2: Figure your tax due

Line 9:

Distillers, rectifiers, or blenders licensed as manufacturers: Gallons on hand (including gallons in public/bonded warehouses) that were bottled or made ready for sale at the beginning of this reporting period.

Importing distributors: Gallons 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 or housed.

Note: This should be identical to Line 19 from the preceding month.

Line 10:

Distillers, rectifiers, or blenders licensed as manufacturers: Gallons bottled during the month **plus** the number sold in bulk.

Purchasers of alcoholic liquor in bulk: Report the purchases on Sch. 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: Gallons you imported into Illinois. Attach Sch. A.

Line 11b: Gallons 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 Sch. F.

Line 11c: Gallons of **tax-paid alcoholic liquor** purchased from or returned to you from retailers and distributors. Attach Sch. G.

Line 13: Gallons shipped from a point in Illinois to a point outside Illinois pursuant to sale. Attach Sch. C.

Line 14: Gallons you sold tax-free to other Illinois licensed manufacturers or importing distributors. Attach Sch. B.

Manufacturers who sell bulk goods: Treat sales as deductions on Lines 13 or 14. Include such bulk goods in the quantity you report as manufactured on Line 10. Attach Sch. B, Sch. C, or both.

Line 15: Gallons you sold to holders of non-beverage user licenses. Attach Sch. E & permits authorizing the purchase of alcoholic liquor for non-beverage purposes.

Line 16: Gallons lost during bottling. This must be included in your inventory on Line 9. To deduct bottling losses, you must maintain accurate records and support the deduction by **Sch. 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 on Form RL-115, Other Illinois Liquor Tax Deductions. Attach Form RL-115.

Line 18: Gallons you sold tax-free to authorized U.S. governmental agencies. Attach **Sch. N**.

Line 19: Gallons on hand and ready for sale at the close of business on the last day of the month for which you are filing

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this return. Enter this amount on Step 2, Line 9, of succeeding month's return.

Line 22: Gallons entered on Line 11c.

Line 24: If you are filing a return for a tax period on or after September 1, 2009, complete your return using the preprinted rates.

Line 26: Add all columns' Line 25. This is 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 17 by 2% (.02); compare the amount to the discount cap of \$2,000; and, write the lesser on Line 18.

Line 28: Subtract Line 27 from Line 26.

Line 29: Amount of credit you wish to apply toward your tax.

Line 30: Subtract Line 29 from Line 28. This is your net tax due.

Line 31: Total amount of tax paid for this reporting period. Write the 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 32: This is the amount you are overpaid.

Line 33: This is the amount you owe.

Returned merchandise

Attach Sch. D. if you returned alcoholic liquors to an out-of-

state firm from whom you made the purchase (report it as a sale in interstate commerce). Attach

- Sch. F. - if alcoholic liquor on which tax has not been paid is returned to you. The shipper will report (and you attach) the transaction on Sch. B.
- Sch. G. - to report alcoholic liquor on which tax has been paid and is returned to you by a retailer or distributor
- Sch. A - if an out-of-state customer returned alcoholic liquor to you (report it as an importation).

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

Check the best description of why you are completing Form RL-26-X. Also provide any correct information (if applicable). **Note:** If you check "other", and you are a party to a civil suit involving the amount claimed on this return, write the name of the suit on the line provided.