



**Illinois Department of Revenue**  
**RL-26 Liquor Revenue Return**

(R-04/10)

Station no. 071

REV 1  
 E S \_\_\_/\_\_\_/\_\_\_  
 NS DP CA

Do not write above this line.

**Step 1: Identify your business**

- 1 Account ID: \_\_\_\_\_
- 2 License no.: **L Q** - \_\_\_\_\_
- 3 Name: \_\_\_\_\_
- 4 Address: \_\_\_\_\_  
Number and street
- City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_
- 5 Tax period: \_\_\_/\_\_\_/\_\_\_  
Month Year
- 6 Check your business type:  Importing distributor  Manufacturer
- 7  Check here if your address has changed.
- 8 Is this a final (you are no longer in business) return?  yes  no



**Step 2: Figure your tax due**

		Cider 0.5% to 7% or Beer	Alcoholic liquor 14% or less	Alcoholic liquor > 14% - < 20%	Alcoholic liquor 20% or more
9 Inventory of liquor on hand at the beginning of the month	9	_____	_____	_____	_____
10 Liquor manufactured, rectified, blended, or bottled during the month	10	_____	_____	_____	_____
11 Liquor purchased in original containers					
a Imported into Illinois (Schedule A)	11a	_____	_____	_____	_____
b Purchased in Illinois - tax not paid (Schedule F)	11b	_____	_____	_____	_____
c Purchased or returned - tax paid (Schedule G)	11c	_____	_____	_____	_____
12 Add Lines 9 through 11c	12	_____	_____	_____	_____
13 Sales in interstate commerce, foreign trade, etc. (Schedule C)	13	_____	_____	_____	_____
14 Sales to manufacturers or importing distributors (Schedule B)	14	_____	_____	_____	_____
15 Sales to non-beverage users (Schedule E)	15	_____	_____	_____	_____
16 Bottling losses (Schedule J)	16	_____	_____	_____	_____
17 Other deductions (RL-115)	17	_____	_____	_____	_____
18 Sales to authorized U.S. government agencies in Illinois (Schedule N)	18	_____	_____	_____	_____
19 Inventory of all liquor on hand at the end of the month	19	_____	_____	_____	_____
20 Add Lines 13 through 19. Total deductions	20	_____	_____	_____	_____
21 Subtract Line 20 from 12. Total gallons sold.	21	_____	_____	_____	_____

(Copy these amounts to Line 21 on the back of this return.)



## Step 2: Figure your tax due (continued)

	Cider 0.5% to 7% or Beer	Alcoholic liquor 14% or less	Alcoholic liquor > 14% - < 20%	Alcoholic liquor 20% or more
<b>21</b> Subtract Line 20 from 12. <b>Total gallons sold.</b> (Copy from the front of this return.)	<b>21</b> _____	_____	_____	_____
<b>22</b> Deduct credit for liquor purchased or returned tax-paid – Line 11c	<b>22</b> _____	_____	_____	_____
<b>23</b> Subtract Line 22 from 21. Quantity sold subject to tax.	<b>23</b> _____	_____	_____	_____
<b>24</b> Tax rate per gallon - Tax periods on and after 9/1/2009	<b>24</b> \$ <u>.231</u> \$	<b>1.39</b> \$	<b>1.39</b> \$	<b>8.55</b>
<b>25</b> Multiply Line 23 by 24. Tax due for each liquor class.	<b>25</b> \$ _____ \$	\$ _____	\$ _____	\$ _____
<b>26</b> Add all columns' Line 25. Total tax due.	<b>26</b> \$ _____	_____	_____	_____
<b>27</b> If you timely file and pay electronically, multiply Line 26 by the appropriate rate. See instructions.	<b>27</b> \$ _____	<b>Electronic Use Only</b>		
<b>28</b> Subtract Line 27 from 26.	<b>28</b> \$ _____	_____	_____	_____
<b>29</b> Credit you want to apply.	<b>29</b> \$ _____	_____	_____	_____
<b>30</b> Subtract Line 29 from 28. Pay this amount. Make your check payable to "Illinois Department of Revenue."	<b>30</b> \$ _____	_____	_____	_____

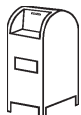
## Step 3: Sign below

Under penalties of perjury, I state that I have examined this return, all accompanying schedules, 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: _____	(____)____-____	Date	____/____/____
Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title)		Telephone number (include area code)		
_____	Title: _____	(____)____-____	Date	____/____/____
Preparer's signature and title (state if individual owner, member of firm, or corporate officer title)		Telephone number (include area code)		

## Step 4: Mail your return or file electronically

Mail your completed return and attachments to



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

