



Form RL-26-W Instructions

General Information

Who must file a return?

You must file Form RL-26-W, Liquor Direct Wine Shipper 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, including all attachments, on or before the 15th day of each month for the preceding month.

Form RL-26-W can be filed electronically in MyTax Illinois at **mytax.illinois.gov**. MyTax Illinois also allows for electronic payment of any tax due.

You can also complete a paper Form RL-26-W and mail it along with attachments to:

ALCOHOL, TOBACCO AND FUEL DIVISION

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19467

SPRINGFIELD IL 62794-9467

If you have questions, email us at **REV.ATP-MFR@illinois.gov**, 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 website at **tax.illinois.gov**.

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, Penalties and Interest for Illinois Taxes, which is available on our website at tax.illinois.gov.

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.

What records must I keep?

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

Specific Information

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 $\leq 20\%$) you shipped and sold to Illinois consumers.

Line 11 – Multiply Line 10 by 1.39

Line 12 – Number of gallons of wine (alcohol content more than 20%) 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 – Enter 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, which is available on website at tax.illinois.gov.

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.