Illinois Department of Revenue

Form RL-26-W-X Instructions

General Information

Who must file Form RL-26-W-X?

You must file Form RL-26-W-X, Amended Liquor Direct Wine Shipper Return, 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.Form RL-26-W-X 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-X and mail it along with attachments to:

ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467 OR 19019
SPRINGFIELD IL 62794-9467 OR 9019

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 is the deadline for filing this form?

The period for which you can claim a credit for an overpayment of tax depends on when you file Form RL-26-W-X. If you file this amended return between January 1 and June 30 of this year, you may file a claim for credit for the amounts you overpaid during the current year and previous 36 months. Beginning July 1, you may file a claim for the amounts you overpaid during the current year and previous 30 months.

Note: We use the U.S. Postal Service postmark date as the filing date of a properly amended return (claim for credit).

There is no deadline for making an additional payment; however, the longer you wait to pay, the more interest and, when applicable, penalty you will owe. 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.

Note: For any period included in a claim for credit or refund for which the statute of limitations for issuing a notice of tax liability under the Retailer's Occupation Tax Act will expire less than 6 months after the date a taxpayer files the claim for credit or refund, the statute of limitations for issuing a notice of tax liability is automatically extended for 6 months from the date it would have otherwise expired.

What records must I keep?

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

Specific 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 $\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 – Write the amount of credit you wish to apply.

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

Form RL-26-W-X Instructions

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.

Step 4: 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 sign and complete the information in this Step.

Penalty and Interest Information

If, on this amended return, you are increasing the amount of tax due, we will bill you for any additional penalty and interest that we calculate is due.

If, on this amended return, you are reducing the amount of tax due, we will recalculate any penalty and interest that is due and include the recomputed amounts in determining the amount you have overpaid.

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 in violation of the act constitutes a separate offense.