Illinois Department of Revenue

RL-26-X Amended Liquor Revenue Return

(R-06/26)

Reset Form | Print Form

REV 1
E S ___/___/___
NS DP CA

Station no. 071

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 - *Figures as they should have been reported*

		Cider 0.5% to 7% or Beer	Alcoholic liquor 14% or less	Alcoholic liquor >14% – ≤20%	Alcoholic liquor more than 20%
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) - *Figures as they should have been reported*

		Cider 0.5% to 7% or Beer	Alcoholic liquor 14% or less	Alcoholic liquor >14% – ≤20%	Alcoholic liquor more than 20%
21 Subtract Line 20 from 12. **Total gallons sold. (Copy from the front of this return.)**	21				
22 Deduct credit for liquor purchased or returned tax-paid – Line 11c	22				
23 **Subtract Line 22 from 21.** Quantity sold subject to tax.	23				
24 Tax rate per gallon - Tax periods on and after 9/1/09	24	$ .231	$ 1.39	$ 1.39	$ 8.55
25 **Multiply Line 23 by 24.** Tax due for each liquor class.	25	$	$	$	$

26 **Add all columns' Line 25.** Total tax due. 26 $

27 If you timely file & pay electronically, **multiply Line 26 by the appropriate rate.** See instructions. 27 $ (Electronic Use Only)

28 **Subtract Line 27 from 26.** 28 $

29 Credit you want to apply. 29 $

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

31 Total amount you have paid for this reporting period. 31 $

32 **If Line 31 is greater than Line 30, subtract Line 30 from Line 31.** This is your overpayment amount. 32 $

33 **If Line 31 is less than Line 30, subtract Line 31 from Line 30.** This is the amount you owe. 33 $

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

- ☐ I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of tax.
- ☐ I made a computation error that resulted in underpayment of tax.
- ☐ I made an error on a schedule or attachment.
- ☐ I should have taken a deduction for _____
- ☐ The original License no. was incorrect. The incorrect License no. is **LQ -** __ __ __ __ __.
- ☐ The original reporting period was incorrect. The incorrect reporting period is _____.
- ☐ Other. Please explain. _____

Step 4: 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: _____ (____)____-_____ ____/____/_____
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 5: Mail your return or file electronically

Mail your completed return and attachments to

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

This form is authorized by the Liquor Control Act of 1934. Disclosure of this information is required. Failure to provide information could result in a penalty.