



Illinois Department of Revenue Liquor Warehouseman's Reports Instructions Forms RL-51, RL-52, and RL-53

General Information

Who must file these forms?

You must file the Liquor Warehouseman's reports if you are a warehouseman holding a License issued by the Illinois Department of Revenue (IDOR) for where alcoholic liquors are stored for another entity.

What is reported on these forms?

All alcoholic liquors you received during the month must be reported on Form RL-51, Warehouseman's Report of Alcoholic Liquors Received. All alcoholic liquor that you store for someone else and that you have on hand at the end of each month is reported on Form RL-52, Warehouseman's Summary of Alcoholic Liquors. All alcoholic liquors you delivered during the month for the account listed in Step 1 are reported on Form RL-53, Deliveries of Alcoholic Liquors from Public Warehouse.

Where do I file these forms?

You can use [MyTax Illinois](https://mytax.illinois.gov) at mytaxillinois.gov to file your Liquor Warehouseman's reports.

If you choose not to file electronically, you may mail your completed reports to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**

Step-by-Step instructions for filing on MyTax Illinois and paper are below.

When do I file this form?

Liquor Warehouseman's reports must be filed on or before the fifteenth day of each month for the preceding month.

What if I need assistance?

If you have questions or need help completing your report, you can email us at REV.ATP-MFR@illinois.gov or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used to import files directly into your Liquor Warehouseman's reports by attaching Forms RL-51, RL-52, and RL-53 directly to an Illinois Liquor Tax Warehousing account.

Step-by-Step MyTax Illinois Instructions

Step RL-51: Alcoholic Liquors Received

Tell us the name and address of whom you received alcoholic liquors during the month for which you are filing.

Report the class of alcohol, date of receipt, lot number, unit type and number of units for the alcoholic liquors received.

Note: You may need to list multiple unit types and number of units for the same entity of whom you received alcoholic liquors.

Step RL-52: Alcoholic Liquors Stored for Others on Hand at End of Month

Tell us the account name for whom you are storing alcoholic liquors.

Report the class of alcohol, unit type, and number of units for the alcoholic liquors stored.

Only include alcoholic liquors stored for others on hand at the end of the month for which you are filing. Do not include alcoholic liquors delivered from your warehouse prior to the end of the month.

Note: You may need to list multiple unit types and number of units for the same entity for whom you are storing alcoholic liquors

Step RL-53: Deliveries of Alcoholic Liquors from Public Warehouse

Tell us the name and address for whom you stored alcoholic liquors prior to delivery during the month for which you are filing.

Report the class of alcohol, date of delivery, name, and address of whom you delivered the alcoholic liquors, unit type and number of units for the alcoholic liquors delivered.

Note: You may need to list multiple unit types and number of units for the same entity of whom you delivered alcoholic liquors.

Step Beginning Month Totals

Enter the class of alcohol, total unit type, and total number of units of alcoholic liquors stored for others at the beginning of the month for which you are filing.

Step Form Review

Review the total alcoholic liquors stored at the beginning of the month, the total alcoholic liquors received during the month, the total alcoholic liquors stored and received prior to deliveries, the total deliveries of alcoholic liquors, and the total alcoholic liquors stored for others at the end of the month.

The review of monthly totals is separated by class of alcohol for all four classes of alcohol and includes a total unit type and total number of units for all classes of alcohol.

Note: The calculated total alcoholic liquors stored for others at the end of the month should match the entered total alcoholic liquors stored for others at the end of the month listed on **Step RL-52: Alcoholic Liquors Stored for Others on Hand at End of Month**.

Submitting Your Return

To file your return with IDOR, you must submit your completed return as follows:

- select the Submit button in the lower right of the return and
- enter your password.

The confirmation screen gives you the following options:

- **Printable Confirmation** — Selecting this button allows you to print the confirmation information from submitting your return
- **Print/Save a Copy of your Request** — Selecting this button allows you to print the return and form information
- **OK** — Selecting this button will take you to the screen you were on prior to opening the return

Return Status

The Return Status column will tell you in which stage of processing your return is in.

No Status — If no status is listed in the column, no action has been taken on the return for this period.

Multiple Returns — More than one return exists for this period. Select the Period link on the left to see what the status is on the multiple returns.

Overdue — No return has been filed with IDOR for this period, and the due date has passed.

Saved — A return exists for the period, but it has not yet been submitted to IDOR.

Note: A return must be submitted on or before the due date to be considered filed on time. Saving a return and submitting a return are not the same. See **Submitting Your Return** above for more information.

Pending — Your return has been submitted through MyTax Illinois, but it has not yet been accepted by IDOR.

Note: If you need to make changes to your return, you are still able to edit your return while it is in the Pending status. After editing your return, you must submit your return. Simply saving your changes will not submit the new information to IDOR.

In Process — Your return has been submitted through MyTax Illinois and has been accepted by IDOR. However, it has not been fully processed by IDOR.

Note: If you need to make changes to a return in process, you must complete and submit an amended return. However, it is possible that the numbers on the return may change based on IDOR review.

Processed — Your return has been accepted by IDOR and has been fully processed.

Note: If you wish to make changes to a processed return, you must complete and submit an amended return.

For help on setting up a CSV file, see the next page.

Form RL-51, RL-52, and RL-53: Submission with CSV file in MyTax Illinois

The CSV (Comma Separated Value) file format is used for importing the RL-51 RL-52, or RL-53 file directly to an Illinois Liquor Warehouse Tax account. The import feature is recommended for users who have software that can create the CSV format. Using a spreadsheet program (e.g., Excel), columns are required to create a CSV file that is recognized and accepted by MyTax Illinois. You may also use a text file following the same formatting. The file should have no header row. The file must contain the following columns in this order:

	Field Name	Max Length	Data Type	Description
1st Column	Form Name	2 characters	Numeric	Indicate which of the 3 warehouseman's report form the information in this entry belongs on by entering "51", "52", or "53".
2nd Column	Name	60 characters	ASCII characters, no commas	The name of the account for whom you stored alcoholic liquors.
3rd Column	Street Address	40 characters	ASCII characters, no commas	The street address of the account you store liquor for.
4th Column	City	40 characters	ASCII characters, no commas	The city in which the account you store liquor for is located.
5th Column	State	2 characters	ASCII characters, no commas	The state in which the account you store liquor for is located.
6th Column	Zip	10 characters	ASCII characters, no commas	The zip code of the account you store liquor for.
7th Column	Class of Alcohol	1 character	Alpha characters	The class of alcohol being reported using the following: "A" = cider 0.5% to 7% or beer; "B" = alcoholic liquors 14% or less; "C" = alcoholic liquors > 14% and < 20%; "D" = alcoholic liquors 20% or more
8th Column	Unit Type	10 characters	ASCII characters, no commas	The size of unit the alcohol is contained in. "Milliliter" should be abbreviated as "ml"; "liter" should be spelled out. Examples: 50 ml or 1.75 liter
9th Column	Number of Units	10 characters	Numeric	If 1st Column is "51", the number of units received during the reporting period. A separate entry must be made for each combination of Class of Alcohol and Unit Type. If 1st Column is "52", the number of units on hand at the end of the reporting period. A separate entry must be made for each combination of Class of Alcohol and Unit Type. If 1st Column is "53", the number of units delivered from your warehouse during the reporting period. A separate entry must be made for each combination of Class of Alcohol and Unit Type.
10th Column	Date of Receipt	10 characters	ASCII characters, no commas	The date the alcohol was received into your warehouse. Only dates within the monthly reporting period may be filed with CSV file. Example: January 1, 2020 should be entered as "1/1/2020".
11th Column	Lot Number	20 characters	ASCII characters, no commas	The location in your warehouse where this delivery is stored.
12th Column	Date of Delivery	10 characters	ASCII characters	The date of delivery. Only dates within the monthly reporting period may be filed with CSV file.
13th Column	Delivered to Name	40 characters	ASCII characters, no commas	The name or the name of the account for whom you delivered alcoholic liquors.
14th Column	Delivered to Street Address	40 characters	ASCII characters, no commas	The street address in which you delivered alcoholic liquors.
15th Column	Delivered to City	40 characters	ASCII characters, no commas	The city in which you delivered alcoholic liquors.
16th Column	Delivered to State	2 characters	ASCII characters, no commas	The state in which you delivered alcoholic liquors. Enter "0" if reporting no deliveries.

Example:

You are filing RL-51, and you received alcoholic liquors from ABC Liquor Distributor, Inc., located at 101 Any Blvd., Springfield, IL 60001-1234. The alcoholic liquors received are 100 units of 750 ml of alcoholic liquors 20% or more. The alcoholic liquors were received 3/10/2022 and stored in Lot Number 101. The record for the transaction would be reported as follows:

51	ABC Liquor Distributor Inc.	101 Any Blvd.	Springfield	IL	60001- 1234	D	750 ml	100	3/10/2022	101					0
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Text File Example (e.g., Notepad)

51,ABC Liquor Distributor Inc.,101 Any Blvd.,Springfield,IL,60001-1234,D,750 ml,100,3/10/2022,101,,,,,0

Save your spreadsheet or text file using the file type “CSV (Comma delimited) (*.csv)” option. For text files, separate each field with a comma and each record with a hard return. Once you have your file saved in this format, you may use the “Import” option in MyTax Illinois.

See the next page for Step-by-Step Paper Instructions.

Step-by-Step Paper Instructions

Form RL-51

Step 1: Identify your warehouse and the account for whom you store alcoholic liquors

On the lines provided in the left column, enter your warehouse's name, address, License number, and Account ID. Also enter the name and address of the account for whom you store alcoholic liquors. Report only one account per page.

In the right column, enter the month and year of the tax period for which you are filing this form. Also check the class of alcoholic liquor you are reporting. Report only one class of liquor per page.

Step 2: Enter the total number of units you received

Enter the number of units you received during the month for the account identified in Step 1.

Grand total — If you are filing only one page, copy the Page "subtotal" amounts to the "Grand total" lines. If you are filing more than one page, add all Page "subtotals" together for each unit and enter each sum on the appropriate "Grand total" line on the last page. Also enter the "Grand total" sums on Form RL-52, Step 3, Line 2.

Note: Do not list the end-of-the-month inventories on this form. Use Form RL-52, Warehouseman's Summary of Alcoholic Liquors Stored for Others on Hand at End of Month, for this purpose.

Form RL-52

Step 1: Identify your warehouse

On the lines provided in the left column, enter your warehouse's name, address, License number, and Account ID. In the right column, enter the month and year of the tax period for which you are filing this form. Also check the class of alcoholic liquor you are reporting. Report only one class of liquor per page.

Step 2: Enter the number of units on hand at the end of the month

If you need additional space, make a copy of Page 2 before you begin.

Enter the name of each account for whom you store alcoholic liquors. In the appropriate column next to each account's name, enter the number of units you have on hand for that account at the end of the month. Add all Page "subtotals" together for each unit, and enter each sum on the appropriate "Grand total" line on the front of the form.

Step 3: Figure the monthly summary

Line 1 — These amounts should match those that you reported on Line 5 of the report you filed for the previous month.

Line 2 — Copy the amounts from Form RL-51, Step 2, Grand total, to this line.

Line 3 — Add Lines 1 and 2.

Line 4 — Copy the amounts from Form RL-53, Step 2, Grand total, to this line.

Line 5 — Subtract Line 4 from Line 3. These amounts should match those you reported on Step 2, Grand total.

Step 4: Sign below

This form must be signed and dated by an authorized employee of the warehouse for which the form is filed.

Form RL-53

Step 1: Identify your warehouse and the account for whom you store alcoholic liquors

On the lines provided in the left column, enter your warehouse's name, address, License number, and Account ID. Also enter the name and address of the account for whom you store alcoholic liquors. Report only one account per page.

In the right column, enter the month and year of the tax period for which you are filing this form. Also check the class of alcoholic liquor you are reporting. Report only one class of liquor per page.

Step 2: Enter the total number of units you delivered

If you need additional space, make a copy of Page 2. Enter the number of units you delivered during the month for the account identified in Step 1.

Grand total — If you are filing only one page, copy the Page "subtotal" amounts to the "Grand total" lines. If you are filing more than one page, add all "Page subtotals" together for each unit and enter each sum on the appropriate "Grand total" line on the last page. Also enter the "Grand total" sums on Form RL-52, Step 3, Line 4.