

Form RL-115 Instructions

General Information

What is reported on Form RL-115?

Any deductions necessary to account for all alcoholic liquor that is not subject to the Illinois Liquor Tax must be reported on Form RL-115, Other Illinois Liquor Tax Deductions.

Other deductions include, but are not limited to,

- breakage;
- dumping; and
- sacramental sales.

When and where do I file Form RL-115?

You must file Form RL-115 with Form RL-26, Liquor Revenue Return, on or before the fifteenth day of each month for the preceding month.

If you need to correct a previously filed Form RL-26, you must file Form RL-26-X, Amended Liquor Revenue Return, and all completed schedules.

All completed returns and attachments must be mailed to



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

What if I need assistance?

If you have questions about Form RL-115, call us weekdays from 8:00 a.m. to 4:30 p.m. at **217 782-6045** or write to us at the address listed above.

Step-by-Step Instructions

Step 1: Identify your business

Write your business' name, address, Account ID and License number.

Tell us the tax period for which you are filing this schedule.

Step 2: Tell us about your other liquor tax deductions

Tell us the invoice number (include invoice date) and the account number of whom you shipped to.

Tell us the name and address of whom you shipped to or other deduction explanation.

Dumping deduction - you must complete and attach Form RL-57, Dumping Certificate for Illinois Tax-Free Alcoholic Liquors, which contains an affidavit by an Illinois Department of Revenue employee.

Sacramental sales deduction - Report the total actual wine gallonage equivalent for each class of alcoholic liquor per invoice number.

Grand total:

• Single page

If you are filing only one page, copy the "**Page subtotal**" amounts to the "**Grand total**" lines.

• Multiple pages

If you are filing more than one page, add all "**Page subtotals**" together for each liquor class and write each sum on the appropriate "**Grand total**" line on the last page.

Write the "**Grand total**" sums on Form RL-26, **Line 17**.

