

**Illinois Department of Revenue
Regulations**

Title 86 Part 420 Section 420.100 Carriers

**TITLE 86: REVENUE
PART 420
LIQUOR CONTROL ACT**

Section 420.100 Carriers

- a) It shall be the duty of every railroad company, express company, common or contract carrier, and of every person, firm or corporation that shall bring, carry or transport alcoholic liquors into the State of Illinois for delivery in the State or which are delivered in the State, to prepare and file with the Department of Revenue for each month, not later than the 15th day of the month following that for which it is made, a report stating therein the name of the company, carrier, person, firm or corporation making the report, the period of time covered by the report, the name and business address of each consignor of such alcoholic liquors, the name and business address of each consignee of such alcoholic liquors, the kind and quantity of alcoholic liquors delivered to each consignee, and the date or dates of delivery. Such report shall be made upon forms prescribed and made available by the Department and shall contain such other information as may reasonably be required by the Department. Reports shall also be filed for shipments to end consumers in this State. In furtherance of this requirement, it shall be the duty of every railroad company, express company, common or contract carrier, person, firm, or corporation that brings, carries, or transports alcoholic liquor into Illinois for delivery in Illinois to prepare and file with the Department for each month, not later than the 15th day of the month following the month during which the delivery is made, a report containing the name of the company, carrier, person, firm, or corporation making the report, the period of time covered by the report, the name and business address of each consignor of the alcoholic liquor, the name and address of each consignee, and the date of delivery. The reports shall be made upon forms prescribed by the Department. Any reports required by this subsection shall be made available to the Illinois Liquor Control Commission upon the Commission's request.
- b) The books, records, supporting papers and documents containing information and data relating to such reports shall be kept and preserved for a period of three years, unless their destruction sooner is authorized, in writing, by the Director, and shall be open and available to inspection by the Director of Revenue or any duly authorized officer, agent or employee of the Department, at all times during business hours of the day. Every railroad company, express company, common or contract carrier, person, firm, or corporation filing or required to file reports described in subsection (a) of this Section shall, within 30 days after a request by the Department, deliver and make available to the Department the records supporting the reports.
- c) Common or contract carriers will be required to furnish to the Department information covering specific shipments of alcoholic liquors into Illinois when requested to do so, and will also be required to report to the Department upon request all shipments

consigned to specific areas during specified periods.

(Source: Amended at 27 Ill. Reg. 830, effective January 3, 2003)