



# Changes to Liquor Tax Filing Requirements

## Informational Bulletin

April 2002

Glen L. Bower  
Director of Revenue

For information  
or forms...

- ◆ Call us at:  
**217 785-2622**
- ◆ Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**
- ◆ Write us at:  
Illinois Department of Revenue  
P.O. Box 19044  
Springfield, IL 62794-9044
- ◆ Visit our Web site at:  
**www.ILtax.com**
- ◆ Call  
"Illinois Tax Fax," our  
fax-on-demand service, at:  
**217 785-3400**
- ◆ Call  
our 24-hour  
Forms Order Line at:  
**1 800 356-6302**

To:

Liquor manufacturers, importing distributors, and airlines

**Beginning January 1, 2003**, if you file Form RL-26, Liquor Revenue Tax Return, or RL-26-A, Liquor Airline Revenue Tax Return, and you had an annual tax liability of \$200,000 or more in the preceding calendar year, you must make your tax payments by Electronic Funds Transfer (EFT).

Will we notify taxpayers that are required to make payments by EFT?

Yes. If you are required to make your payments by EFT, you must complete Form EFT-1, Authorization Agreement for Electronic Funds Transfer.

Am I required to file returns electronically?

No. You are not required to file electronically. However, you may want to take advantage of the discount that is only available to taxpayers who electronically file **and** electronically pay their taxes on or before the due date.

What is the discount for electronically filing?

**Beginning January 1, 2003**, you will be able to take a discount if you electronically file your return and supporting schedules **and** pay your tax by EFT on or before the due date. The discount is 1.75 percent or \$1,250, whichever is less.

Where may I get more information on electronic filing?

Electronic Filing Guides, formats, and authorization requirements will be available in the near future on our Web site.

Have there been revisions to returns and schedules?

Yes. All returns and schedules have been revised. Most schedules now require an "Account Number." The Federal Employers Identification number (FEIN) of the person to whom you sold to, purchased from, shipped to, or from whom you received your liquor inventory is the "Account Number."

**Schedules** - You must begin using the revised schedules immediately. Schedules can be obtained from our Web site at [www.ILtax.com](http://www.ILtax.com).

We no longer require Schedule H-1 and a portion of Schedule J to be sent to us. You are required to keep this information for your records and to be available for our inspection upon request.

**Returns** - In December, we will send you preprinted Form RL-26 or Form RL-26-A with all of the required revisions.

Has the procedure for applying credit memorandums changed?

Yes. Beginning January 1, 2003, you are still required to write the amount of the credit memorandum you wish to apply on the appropriate line of your return. However, you do not have to attach a copy of the credit memorandum to your return.

If you have multiple credit memorandums, the oldest available will be the first to be applied. If your oldest available credit memorandum is

- ◆ **greater** than the amount you have requested, we will issue you a new credit memorandum for the difference.
  - ◆ **less** than the amount you have indicated, we will use the oldest credit, then the amount needed from the next oldest credit, and so on, until the total credit applied reaches the amount you requested.
-