



# Illinois Department of Revenue

# Informational Bulletin

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Director of Revenue

## For information or forms...

- Call us at:  
1 800 732-8866 or  
217 782-6045
- 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:  
**tax.illinois.gov**
- Call our 24-hour  
Forms Order Line at:  
1 800 356-6302

This bulletin is written to  
inform you of recent changes;  
it does not replace statutes,  
rules and regulations, or court  
decisions.

## Liquor Tax Rate Changes

To: All Alcoholic Liquor Manufacturers and  
Importing Distributors

**Effective September 1, 2009**, the Illinois Liquor Tax rate will increase for alcohol invoiced on or after September 1, 2009.

### What are the new tax rates for each Illinois liquor classification?

The new per gallon tax rates are

- Cider (0.5% to 7%) and beer = **\$0.231**
- Alcoholic liquor 14% or less = **\$1.39**
- Alcoholic liquor greater than 14% and less than 20% = **\$1.39**
- Alcoholic liquor 20% or more = **\$ 8.55**

### Is there a floor stock tax on the inventory on hand?

**No.** There is no floor stock tax imposed on a manufacturer's or an importing distributor's inventory on hand. The new rate increases apply when the alcoholic beverage is invoiced for sale by the manufacturer or importing distributor. Likewise, there is no floor tax imposed on a liquor retailer.

### How did the rate increases affect the required forms?

We have revised all liquor tax forms, instructions, schedules, and publications to reflect the rate increase.

### How do I get revised forms and schedules?

All liquor tax forms and schedules are available on our Web site at **tax.illinois.gov**. Our contact information is listed on the left.

### What if I have questions?

If you have questions or need more information, please call or write us. Our contact information is listed on the left.

