

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 130 Section 130.552 Alcoholic Liquor Reporting**

**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.552 Alcoholic Liquor Reporting**

- a) Retailer Liquor Report. *Beginning on October 1, 2003, any person that is engaged in the business of selling alcoholic liquor at retail through a liquor store, tavern, or restaurant shall file a monthly statement with the Department listing the total amount paid for alcoholic liquor purchased during the preceding calendar month. The statement shall be filed on such person's Form ST-1, Sales and Use Tax Return, by including the total amount shown on invoices for alcoholic liquor delivered during the preceding calendar month. For returns due through January 31, 2012, the Form ST-1 Return shall be filed using the Department's TeleFile program (86 Ill. Adm. Code 770). For returns due on and after February 1, 2012, the Form ST-1 Return shall be filed by electronic means under the Department's electronic filing program in accordance with regulations at 86 Ill. Adm. Code 760.100. Upon petition by a taxpayer, the Department may waive the electronic filing requirement if the taxpayer attests that it does not have access to the Internet. The requirements of this subsection (a) shall not apply to any person who is a licensed distributor, importing distributor, or manufacturer as those persons are described in Sections 1-3.08, 1-3.15, and 1-3.16 of the Liquor Control Act of 1934. The requirements of this subsection (a) shall not apply to any person who is required to make quarter monthly payments on the 7<sup>th</sup>, 15<sup>th</sup>, 22<sup>nd</sup>, and last day of each month under Section 3 of the Retailers' Occupation Tax Act. [35 ILCS 120/3] For purposes of this subsection (a):*
- 1) "Liquor store" means any legal entity that is operated primarily to sell alcoholic liquor at retail to the public. To meet the primary test, the selling price of all the alcoholic liquor sold during a calendar year must exceed 50% of the selling price of all retail sales for that calendar year.
  - 2) "Tavern" means any legal entity that is operated to sell alcoholic liquor at retail to the public for on-premises consumption.
  - 3) "Restaurant" means any legal entity that is operated to sell food and alcoholic liquor at retail to the public for on-premises consumption.
- b) Distributor Liquor Reports.
- 1) *Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor, as those persons are described in Sections 1-3.08, 1-3.15, and 1-3.16 of the Liquor Control Act of 1934, shall file, in an electronic format prescribed by the Department, a statement with the Department of Revenue, no later than the 10<sup>th</sup> day of the month for the preceding month*

*during which transactions occurred showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding calendar month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department.*

- 2) *The statement required to be filed with the Department under this subsection (b) shall be filed no later than the 10<sup>th</sup> day of the month for the preceding calendar month in an electronic format prescribed by the Department. If the distributor, importing distributor, or manufacturer files its Form RL-26, Liquor Revenue Return, electronically, the statement required to be filed under this subsection (b) may be filed in conjunction with the electronic filing of the Liquor Revenue Return no later than the 15<sup>th</sup> day of the month for the preceding calendar month. [35 ILCS 120/3]*
  
- 3) *Every distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement described in this subsection (b) a retailer's purchase statement containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10<sup>th</sup> day of the month for the preceding month during which those transactions occurred. For purposes of this subsection (b), the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile. [35 ILCS 120/3]* The distributor, importing distributor, or manufacturer shall notify each retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the retailer's purchase statement by personally delivering a written notice or mailing a written notice to each retailer. The personal delivery or mailing of the notice may be made by including such information on an invoice provided by mail or in person to the retailer. The following methods may be used by the distributor, importing distributor, or manufacturer to provide retailer's purchase statements to retailers:
  - A) mailing a copy of the retailer's purchase statement to each retailer;
  - B) delivering a copy of the retailer's purchase statement to each retailer, or in lieu of delivering a copy of the statement, by listing a cumulative total of the sales made to that retailer within that calendar month on all invoices delivered to the retailer; or
  - C) sending or allowing access to the retailer's purchase statement through electronic means, provided that, if a retailer is unable to receive the statement by electronic means, the retailer must provide a written notice, by mail or in person delivery, to the distributor, importing distributor, or manufacturer of alcoholic liquor, stating that the retailer is unable to receive the statement by electronic means. Beginning with the month following the receipt of such notification from the retailer, the distributor, importing distributor, or manufacturer shall furnish the retailer's purchase statement to that retailer by personal delivery or by mail as described in subsections (b)(3)(A) and (B).

(Source: Amended at 36 Ill. Reg. 6662, effective April 12, 2012)