

 **Illinois Department of Revenue**  
**Form RL-115 Instructions**

---

**General Information**

---

**What is reported on this form?**

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,

- alcohol used in hand sanitizer production;
- breakage;
- direct wine sales;
- denaturation;
- witnessed destruction;
- duty free;
- sacramental sales; and
- theft.

**When 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.

**How do I file this form?**

You can use MyTax Illinois at [mytaxillinois.gov](http://mytaxillinois.gov) to file your Form RL-115 with your Form RL-26.

If you choose not to file electronically, you may mail your completed Form RL-26 and attachments.

**ILLINOIS DEPARTMENT OF REVENUE**

**PO BOX 19467**

**SPRINGFIELD IL 62794-9467**



**What if I need additional assistance?**

If you have questions about this form, email us at [REV.ATP-MFR@illinois.gov](mailto:REV.ATP-MFR@illinois.gov) or call us weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-6045**.

You can also visit our website at [tax.illinois.gov](http://tax.illinois.gov) or scan the QR code provided.

---

**Step-by-Step Instructions**

---

**Step 1: Identify your business**

Enter your business' name, address, Account ID, License number, and the tax period for which you are filing this schedule.

**Step 2: Tell us about your other liquor tax deductions**

Enter the invoice number and date, the customer FEIN, name, and address to whom you shipped to or enter another deduction explanation.

**Witnessed Destruction deduction - Procedures to obtain required documentation and claim the deduction:**

Notify IDOR of an upcoming liquor destruction by submitting a Request for Witnessed Destruction through your MyTax Illinois account. Requests must be submitted at least 5 business days prior to the planned destruction date. The following information must be provided:

- a. Contact's name;
- b. Contact's email;
- c. Contact's telephone number;
- d. Type and amount of alcoholic liquor to be destroyed;
- e. Proposed date of destruction (month, day, year); and
- f. Address of location requesting destruction.

If your request is approved you will be notified, in writing, that you have either been preapproved for destruction without the need for an IDOR witness or that the destruction will require an IDOR witness.

- If you are preapproved, you will receive a Form RL-57, Certificate for the Destruction of Illinois Tax-Free Alcoholic Liquors along with your written notification.
- If an IDOR witness is required, you will be contacted by IDOR to schedule the date and time the witnessed destruction will take place.

Report the gallonage destroyed on Form RL-115. You must include a copy of the completed Form RL-57 you received either at the time your request was approved or when the destruction of the alcohol was witnessed. If Form RL-57 is not included, your deduction will not be allowed. Retain a copy of each completed Form RL-57 for your records.

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

**Theft** – You must provide a police report to receive this deduction. If you do not attach a properly completed police report, your deduction will be denied.

**Grand total:**

If you need to report more deductions than on the space provided, complete another Form RL-115 and indicate the total number of pages used in the top right corner. Retain a copy of all pages for your records.

- **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 enter each sum on the appropriate “Grand total” line on the last page. Enter the “Grand total” sums on Form RL-26 or Form RL-26-X.