

**Cook County  
Department of Revenue**

Mail to:  
Cook County Department of Revenue  
Liquor Tax  
P.O. Box 642177  
Chicago, Ill 60664-2177



**LIQUOR TAX RETURN**

Make check payable to:  
Cook County Collector

**I.B.T. #** \_\_\_\_\_

**Illinois License #** \_\_\_\_\_

**Read instructions on the reverse side before preparing this return**

PARTICULARS (report in gallons)	BEER	ALCOHOLIC BEVERAGES 14% OR LESS	ALCOHOLIC BEV MORE THAN 14% LESS THAN 20%	ALCOHOLIC BEVERAGES 20% OR MORE
1. INVENTORY of all alcoholic beverages on hand at the beginning of month				
2. ADDITIONS:				
a. Manufactured, rectified, blended, or bottled during the month				
b. Purchased in original containers:				
1. Imported into Illinois				
2. Purchased in Illinois, tax NOT paid				
3. Returned tax paid merchandise from Illinois licensed retailers and distributors only				
3. TOTAL ADDITIONS (add Lines 1 and 2)				
4. DEDUCTIONS:				
a. Sales in interstate commerce, foreign trade and ship sales				
b. Sales to registered wholesale alcoholic beverage dealers				
c. Sales to non-beverage users				
d. Bottling losses due to breakage or spoilage				
e. Other deductions including Sales of Wine to be used for Sacramental Purposes				
f. Sales to authorized U.S. governmental agencies in Illinois				
g. Illinois sales to retail alcoholic beverage dealers located outside Cook County				
h. INVENTORY of all alcoholic beverages on hand at the end of month				
5. TOTAL DEDUCTIONS (add Lines 4a through 4h)				
6. TOTAL GALLONS SOLD (subtract Line 5 from Line 3)				
7. Deduct credit for returned Cook County tax-paid merchandise				
8. TOTAL QUANTITIES SOLD SUBJECT TO COOK COUNTY TAX (subtract Line 7 from Line 6)				
9. <b>Tax Rate Per Gallon</b>	\$0.06	\$0.16	\$0.30	\$2.00
10. Amount of tax calculated for each class of alcoholic beverages	\$	\$	\$	\$
11. <b>TOTAL TAX</b> (add all columns of Line 10)				\$
12. Credit for collection of 0.5% if paid on time (multiply line 11 by .005)				\$
13. <b>TOTAL TAX DUE</b> (subtract line 12 from line 11)				\$
14. Penalty for late payment (10% of Line 11, see instructions)				\$
15. Interest for late payment (See instructions.)				\$
16. <b>Credit for overpayment</b> (Dept of Revenue Credit No. _____)				\$
17. <b>TOTAL TAX, PENALTY AND INTEREST DUE</b> (add lines 13, 14 and 15; then subtract Line 16))				\$

**CERTIFICATION**

Under penalties as provided by law, which include a fine or imprisonment, or both, the undersigned certifies that the information set forth in this return is true and accurate to the best of his or her knowledge and belief, and is taken from the books and records of the business for which this return is filed. This return must be signed by the owner, an officer of the company or designated agent of the taxpayer

SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**Cook County Department of Revenue  
Liquor Tax Return Instructions (9/5/03 web)**

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**GENERAL INSTRUCTIONS**  
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Every registered Wholesale Alcoholic Beverage Dealer must file a return by the due date each month, even when purchasing tax-paid or when inactive. There are no exceptions; and failure to file a return when due may result in the revocation of the Distributor's or Supplier's registration number.

No return will be considered as having been filed with the Department unless accompanied by a remittance for the full amount of the liquor tax due.

If no business is transacted during the month and there are no receipts or disposition to report, write the word "none" in spaces where amounts are involved.

In the absence of fraud or willful failure or refusal to file returns, or in the case of an extension of time consented to by the taxpayer, a Wholesale Alcoholic Beverage Dealer is required to keep for any period more than 7 years after the end of the calendar year in which the return for the period was filed with the Department or due, whichever is later, books, records and reports showing all purchases, receipts, losses through any cause, sales and distribution. The Department may, at its discretion prescribe reasonable and uniform methods for the keeping of books, records and reports by the Alcoholic Beverage Dealer. Substantiating schedules of deductions must be made available to the Department upon request.

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**SPECIFIC INSTRUCTIONS**  
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Indicate in the spaces provided in the top right hand corner on the front of this return your Illinois State Liquor Tax License and (F.E.I.N.) number.

**Line 1 - INVENTORY AT THE BEGINNING OF THE MONTH -**

Wholesale Alcoholic Beverage Dealers shall include on this line, all alcoholic beverages on hand, including that in public or bonded warehouses at the close of business on the last day of the proceeding month. The total gallons shall correspond to Line 1 of the Illinois Department of Revenue, State liquor Tax return.

**Line 2a -MANUFACTURED,RECTIFIED,BLENDED OR BOTTLED DURING THE MONTH -**

Wholesale Alcoholic Beverage Dealers who manufacture, distill, rectify, blend, or bottle alcoholic beverages must report the total number of gallons of such alcoholic beverages manufactured, rectified, blended or bottled during the period. The total gallons shall correspond to Line 2a of the Illinois Department of Revenue, State Liquor Tax return.

**Line 2b - PURCHASED IN ORIGINAL CONTAINERS -**

Wholesale Alcoholic Beverage Dealers shall enter their purchases under the following headings:

- 1) IMPORTED INTO ILLINOIS - Enter on this line alcoholic beverages imported into Illinois. The total gallons shall correspond to Line 2b1 of the Illinois Department of Revenue, State Liquor Tax return.
- 2) PURCHASED IN ILLINOIS - TAX NOT PAID - Enter on this line all alcoholic beverages purchased from persons located in Illinois on which the Cook County Alcoholic Beverage taxes were not paid. The total gallons shall correspond to Line 2b2 of the Illinois Department of Revenue, State Liquor Tax Return.
- 3) RETURNED TAX PAID MERCHANDISE - Enter on this line all tax paid merchandise returned only from retailers and Alcoholic Beverage Dealers. The total gallons shall correspond to line 2b3 of the Illinois State Liquor Tax return.

**Line 4 - DEDUCTIONS -**

- 4a) SALES IN INTERSTATE COMMERCE, FOREIGN TRADE AND SHIP SALES - Enter on this line the number of gallons of all alcoholic liquors actually shipped from a point in Illinois to a point outside the State, pursuant to sale. The total gallons shall correspond to Line 4a of the Illinois Department of Revenue, State liquor Tax return.
- 4b) SALES TO REGISTERED WHOLESAL ALCOHOLIC BEVERAGE DEALERS - Enter in this line all alcoholic beverages sold to other Wholesale Alcoholic Beverage Dealers without payment of the Cook County tax. The total gallons shall correspond to Line 4b of the Illinois Department of Revenue, State Liquor Tax return.
- 4c) SALES TO LICENSED NON-BEVERAGE USERS - Enter on this line all sales of Alcoholic Beverages to holders of non-beverage user's licenses. The total gallons shall correspond to Line 4c of the Illinois Department of Revenue, State Liquor Tax return.
- 4d) BOTTLING LOSSES - Enter on this line all losses incurred in bottling alcoholic beverages carried in inventory in the liquor tax return at the time when such bottling loss occurs. Bottling losses will not be allowed as tax exempt unless accurate records are maintained. The total gallons shall correspond to Line 4d of the Illinois Department of Revenue, State Liquor Tax return.
- 4e) OTHER DEDUCTIONS(SALES OF WINE TO BE USED FOR SACRAMENTAL PURPOSES) - Enter on this line all wine sold to any church or religious organization to be used for sacramental purposes.
- 4f) SALES TO AUTHORIZED UNITED STATES GOVERNMENTAL AGENCIES - Enter on this line all alcoholic beverages sold to authorized U.S. governmental agencies without payment of the tax. The total gallons shall correspond to Line 4f of the Illinois Department of Revenue, State Liquor Tax return.
- 4g) ILLINOIS SALES TO RETAIL ALCOHOLIC BEVERAGE DEALERS LOCATED OUTSIDE COOK COUNTY - Enter on this line all sales that were delivered outside Cook County.
- 4h) INVENTORY AT THE END OF THE MONTH -  
Wholesale Alcoholic Beverage Dealer shall include on this line, all alcoholic beverages on hand at the close of business on the last day of the month. The total gallons shall be entered as Line 1 on the return for the next succeeding month and correspond to Line 4f of the Illinois Department of Revenue, State Liquor Tax return.

**Cook County Department of Revenue**  
**Liquor Tax Return Instructions (9/5/03 web)**  
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**Line 7 - DEDUCT CREDIT FOR RETURNED COOK COUNTY TAX-PAID MERCHANDISE -**

Enter on this line Cook County tax paid alcoholic beverages that were returned to the Alcoholic Beverage Dealer.

**Line 10 - AMOUNT OF TAX DUE ON EACH CLASSIFICATION OF ALCOHOLIC BEVERAGES -**

Enter on this line the tax due by multiplying the gallonage shown on Line 8 by the tax rate listed on line 9 for each classification of alcoholic beverages.

**Line 12 - CREDIT FOR COLLECTION -**

Enter the amount obtained by multiplying the amount on Line 11 by .005 (1/2%). Wholesale Beverage Dealer may deduct (1/2%) of the amount of the tax collected if the return is filed on time and the total tax due is paid in full at the time of filing.

**Line 14 - PENALTY FOR LATE PAYMENT -**

Enter 10% of the unpaid portion of Line 11 when the tax remitted does not equal the total tax due. When the return is filed late, the 10% penalty is applicable to the entire amount on Line 11.

**Line 15 - INTEREST FOR LATE PAYMENT -**

Enter the interest due for late filing. The interest is calculated as follows:

1.25% of the amount on Line 13 for each month or fraction of a month from the tax due date until the tax is paid.

**Line 16 - TOTAL CREDIT APPLIED -**

Enter the total credit taken on Line 14. Enter the credit number in the appropriate box.

*Note: The original credit document issued by the Department must accompany the return. A photocopy will not be accepted. Failure to surrender the original document will result in the disallowance of the amount of the credit as well the imposition of penalty and interest.*

**Line 17 - TOTAL TAX, PENALTY AND INTEREST DUE -**

Enter the total tax due (Line 11) plus any applicable penalty and interest (Lines 14 and 15); then, subtract the credit applied (Line 16); This represents the total liability for the reporting period. The check or money order should be made payable to the Cook County Collector and the liability must be paid in full.