



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 classifica- tion?

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.

