



**TENNESSEE DEPARTMENT OF REVENUE**  
**Wholesale Alcoholic Beverage Tax Return**

RV-R0005901 (2/23)

**ALC**  
**102**

Filing Period		Due Date	Check if applicable: <input type="checkbox"/> Amended return
Account Number		FEIN/SSN	
ABC License Number			Remit amount on Line 10 to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, Tennessee 37242  You may file your return and payment at <a href="http://www.tn.gov/revenue">www.tn.gov/revenue</a> .
Legal Name			
Mailing Address			
City	State	ZIP Code	



	Distilled Spirits (Alcohol content > 7%)	Alcoholic Beverages (Alcohol content ≤ 7%)	Wine and High Alcohol Content Beer
1. Total gallons disposition (Sch. A, Line 5).....	_____	_____	_____
2. Exemptions in gallons (Sch. B, Line 9).....	_____	_____	_____
3. Adjusted gross sales (subtract Line 2 from Line 1).....	_____	_____	_____
4. Tax rate.....	_____	_____	_____
5. Tax liability (multiply Line 3 by Line 4).....	_____	_____	_____
6. Total tax due (add all columns in Line 5).....	_____		
7. Credit memo balance .....	_____		
8. Penalty (see instructions) .....	_____		
9. Interest (see instructions).....	_____		
10. Total amount due (add Lines 6, 8, and 9; subtract Line 7).....	_____		

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Taxpayer's Signature	_____ Date	_____ Title
_____ Tax Preparer's Signature	_____ Preparer's PTIN	_____ Date
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

**FOR OFFICE USE ONLY**



**Schedule A - Merchandise Inventory**

	Distilled Spirits (Alcohol content > 7%)	Alcoholic Beverages (Alcohol content ≤ 7%)	Wine and High Alcohol Content Beer
1. Number of gallons on hand beginning of month	_____	_____	_____
2. Total gallons purchased (attach printout) .....	_____	_____	_____
3. Number of gallons available (add Lines 1 and 2)	_____	_____	_____
4. Number of gallons on hand at end of month.....	_____	_____	_____
5. Total disposition (subtract Line 4 from Line 3) ....	_____	_____	_____

**Schedule B - Exemptions**

	Distilled Spirits (Alcohol content > 7%)	Alcoholic Beverages (Alcohol content ≤ 7%)	Wine and High Alcohol Content Beer
1. Sales to other wholesalers .....	_____	_____	_____
2. Returns to distillers and suppliers.....	_____	_____	_____
3. Exports out of state .....	_____	_____	_____
4. Returns from retailers.....	_____	_____	_____
5. Damaged or deteriorated merchandise.....	_____	_____	_____
6. Sales for sacramental purposes .....	_____	_____	_____
7. Sales to military installations .....	_____	_____	_____
8. Accountable losses by fire or otherwise.....	_____	_____	_____
9. Total exemptions (add Lines 1 through 8).....	_____	_____	_____

## Instructions: Wholesale Alcoholic Beverage Tax Return

The sale or gift of wine, distilled spirits, and high alcohol content beer is subject to a per gallon tax. The tax rates are as follows: 1) **\$4.40** per gallon on distilled spirits with an alcohol content greater than 7%; 2) **\$1.10** per gallon on alcoholic beverages with an alcohol content of 7% or less; and 3) **\$1.21** per gallon on wine and high alcohol content beer. High alcohol content beer is beer, ale, or malt beverage with an alcohol content of more than 8% by weight.

The return along with the appropriate tax payment is due on or before the 15th day of the month following the period covered. Taxpayers should file and make their tax payments online by visiting the Department's website at [www.tn.gov/revenue](http://www.tn.gov/revenue).

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

### Return

- Line 1: Enter the total gallon disposition from Schedule A, Line 5 for each column.
- Line 2: Enter the total exemptions from Schedule B, Line 8 for each column.
- Line 3: Subtract Line 2 from Line 1 for each column.
- Line 4: Enter **\$4.40** in the first column, **\$1.10** in the second column, and **\$1.21** in the third column.
- Line 5: Multiply Line 3 by Line 4 for each column. Round to the nearest cent.
- Line 6: Add all columns under Line 5.
- Line 7: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 8: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 6.
- Line 9: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at [www.tn.gov/revenue](http://www.tn.gov/revenue) by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 6.
- Line 10: Add Lines 6, 8, and 9; subtract Line 7.

### Schedule A - Merchandise Inventory

Round each line to four decimal places.

- Line 1: Enter the number of gallons included in inventory on the first day of the month for each column.
- Line 2: Enter the total number of gallons purchased for each column. Include a printout of all purchases with this return.
- Line 3: Add Lines 1 and 2.
- Line 4: Enter the number of gallons included in inventory on the last day of the month for each column.
- Line 5: Subtract Line 4 from Line 3. Enter here and on Line 1 of the return.

### Schedule B - Exemptions

You must include with this return all documentation and proof of the exemption required by law for all exemptions (see TENN. COMP. R. & REGS. 1320-04-06-.02). Round each line to four decimal places.

- Line 1: Enter the number of gallons sold to other wholesalers for each column.
- Line 2: Enter the number of gallons returned to distillers and suppliers for each column.
- Line 3: Enter the number of gallons exported out of the state for each column.
- Line 4: Enter the number of gallons returned to you by retailers for each column.
- Line 5: Enter the number of gallons that were damaged or determined to be deteriorated and were destroyed during the period for each column. Each instance of breakage or destruction must have been observed

by a Departmental employee, and the taxpayer must have received a certificate of breakage from the Department.

Line 6: Enter the number of gallons sold solely for sacramental purposes for each column.

Line 7: Enter the number of gallons sold within the geographical boundaries of a fort, base, camp, or post of the armed forces of the United States, or sold to post exchanges, ship service stores, commissaries, and messes operated by the United States armed forces military installations for each column.

Line 8: Enter the number of gallons lost by fire or otherwise for each column. You must include a claim for each loss in writing and furnish documented evidence of each loss.

Line 9: Add Lines 1 through 8. Enter here and on Line 2 of the return.