RV-R0005901

INTERNET (01-17)

	Filing Period	Account No.	SSN OR FEIN
ALC Beginnin	•	/tocountrio.	33N OK FEIN
102 Ending	:	Due Date	Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax is due.
			Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:
			Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242
Discourse discourse in a second	REMINDERS		
Transfer the amounts report	ocumentation as required by instr	propriate lines in Columns 1 - 3 below.	IF AN AMENDED RETURN CHECK HERE

WRITE NUMBERS LIKE THIS ROUND TO NEAREST DOLLAR

3.

CARRY GALLONS TO FOUR DECIMAL PLACES

	1234567890	COLUMN ONE DISTILLED SPIRITS (Alcohol content > 7%)	COLUMN TWO DISTILLED SPIR (Alcohol content 7%	ITS	COLUMNTHREE WINE & HIGH ALCOHOL CONTENTBEER
1.	Total gallon disposition (From Sch. A,Line 5)				
2.	Exemptions in gallons(From Sch. B, Line 8)				
	Adjusted gross sales (Subtract Line 2 from Line 1)				
4.	Tax rate				
	Tax liability (Multiply Line 3 by Line 4)				
6.	Total tax due (Add all columns in Line 5)				
7.	Credit (Enter outstanding credit amount from Departs	ment of Revenue notice(s))			
8.	Penalty (See instructions on back)				
9.	Interest (If filed late, see instructions on reverse side	e; current interest rate per annum	is %		
0.	Total amount due (Add Line 6, 8, and 9; subtract L	ine 7 if applicable)			00

FOR OFFICE USE ONLY					

I declare this is a true, complete, and accurate return to the best of my knowledge.				
SIGN >				
IEKE*	Signature of taxpayer	Date		
SIGN				
HERE	If preparer other than taxpayer	Date		

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga (423) 634-6266 1301 Riverfront Pkwy Suite 203 Chattanooga, TN 37402

Jackson (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd. Jackson, TN 38301

Johnson City (423) 854-5321 204 High Point Drive PO Box 2365 Johnson City, TN 37605-2365

Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209 Knoxville, TN 37914

Memphis (901) 213-1400 3150 Appling Road Bartlett, TN 38133

Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street Nashville, TN 37242

COLUMNITURE

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

General:

A per gallon tax is levied on the sale or gift of wine, distilled spirits with an alcohol content of greater than 7% by weight, alcoholic beverages and high alcohol content beer with an alcohol content greater than 5% through and including 7% by weight, high alcohol content beer with an alcohol content greater than 7%, and a proportional rate per gallon or container of more or less than one gallon. The tax rate on the per gallon sale or gift of high alcohol content beer with an alcohol content greater than 7% is the same rate as the tax rate on the sale or gift of

Due Date:

The return, along with the appropriate tax payment, must be filed on or before the 15th day of the month following the period covered.

Rate:

The tax on distilled spirits is \$4.40 per gallon; the tax on wine and high alcohol content beer with an alcohol content greater than 7% is \$1.21 per gallon, and the tax on alcoholic beverages and high alcohol content beer with an alcohol content greater than 5% through 7%

is \$1.10 per gallon.

Penalty:

If the return is filed and/or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 7 from Line 6 and compute penalty as follows: 1-30 days = 5%; 31-60 days = 10%; 61=90 days = 15%; 91-120 days = 20%; 121 days and over - 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15.

Interest:

Calculate the interest due. Multiply the amount of tax due and reported on Line 6 less Line 7 by the number of days delinquent. Multiply

that result by the current interest rate. Divide that result by 365.25.

Filing:

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 on the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely return.

COLUMN TWO

Taxpayer/ Tax Preparer's Signature:

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

COLUMN ONE

Amended Return:

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

SCHEDULE A

Merchandise Inventory: Compute and transfer amounts on Line 5 to Line 1 on front of return.

	DISTILLED SPIRITS (Alcohol content > 7%)	DISTILLED SPIRITS (Alcohol content 7% or less)	WINE & 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 & 2)			
4. Gallons on hand at end of month			
5. Total gallons disposition (Subtract Line 4 from Line 3)			

NOTE: Printouts for purchases and for exemptions, Schedule B, Lines 1 thru 3, must be attached along with any other documentation for exemptions, Schedule B, Lines 4 thru 7. **SCHEDULE B**

	Exemptions - Gallons: Compute and transfer amounts on Line 8 to Line 2 on front of return.						
		COLUMN ONE DISTILLED SPIRITS (Alcohol content > 7%)		COLUMN THREE WINE & HIGH ALCOHOL CONTENT BEER			
1.	Sales to other wholesalers						
2.	Returns to Distillers, Suppliers or Exports						
3.	Returns from retailers		<u> </u>				
4.	Damaged or deteriorated merchandise			_			
5.	Sales for sacramental purposes						
6.	Sales to military installations						
7.	Accountable losses by fire or otherwise						
8	Total exemptions (add Lines 1 thru 7)						