



**TENNESSEE DEPARTMENT OF REVENUE**  
**Common Carriers Alcoholic Beverage and High Alcohol Content Beer Tax Return**

RV-R0006001 (2/23)

**ALC  
104**

Filing Period		Due Date	Check if applicable: Amended return <input type="checkbox"/>
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 purchased .....	_____	_____	_____
2. Percentage factor .....	_____	_____	_____
3. Taxable gallons .....	_____	_____	_____
4. Tax rate .....	_____	_____	_____
5. Tax due (multiply Line 4 by Line 3)....	_____	_____	_____
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	_____ Telephone
_____ Preparer's Address	_____ City	_____ State	_____ ZIP Code
_____ Preparer's Email Address			

**FOR OFFICE USE ONLY**



## Instructions: Common Carriers Alcoholic Beverage and Beer Tax Return

Commercial airlines, paddlewheel steamboats, and passenger trains must pay the wholesale alcoholic beverage tax on any alcoholic beverages and high alcohol content beer that they import or possess in Tennessee on which the tax hasn't already been paid. The amount of the tax is determined by multiplying the total gallons of alcoholic beverages and high alcohol content beer purchased system-wide by the ratio of Tennessee revenue passenger miles (RPMs) to the system-wide RPMs and then by multiplying that amount by the respective tax rate.

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 distilled spirits and wine 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 last 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). Alternatively, they may mail returns and payments to the address listed on the return.

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 gallons of alcoholic beverages and high alcohol content beer purchased for use within the total system for the month. Round gallons to four decimal places.
- Line 2: Enter the percentage factor of taxable RPMs for Tennessee. The percentage factor is determined by dividing RPMs for Tennessee by RPMs within the system. Round the percentage factor to four decimal places.
- Line 3: Multiply Line 2 by Line 1.
- 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 4 by Line 3 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.