



TENNESSEE DEPARTMENT OF REVENUE
WINE TAX RETURN FOR TENNESSEE WINERIES

RV-R0005701

INTERNET(2-16)

ALC 105

Form with fields: Filing Period (Beginning/Ending), Account No., Due Date, SSN OR FEIN

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 due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

REMINDERS

- 1) Please read instructions on reverse side before preparing this return.
2) Maintain adequate records to support return.
3) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
4) Be sure to sign and date your return in the signature box on the back of the form.

WORKSHEET FOR COMPUTING TAX

ROUND TO THE NEAREST DOLLAR
GALLONS TO FOUR DECIMAL PLACES

Worksheet lines 1-6: Taxable sales in gallons, Tax due, Credits, Penalty, Interest, Total remittance amount

Keep Upper Portion For Your Records
Return Copy Below - Detach Here

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

TENNESSEE DEPARTMENT OF REVENUE
WINE TAX RETURN FOR TENNESSEE WINERIES

ALC 105

Form with fields: Filing Period, Due Date, ACCOUNT NO.

- 1. TAXABLE SALES IN GALLONS
2. TAX DUE
3. CREDITS
4. PENALTY
5. INTEREST
6. TOTAL AMOUNT REMITTED

Grid for entering tax amounts with columns for digits and a final column for cents (00)

If an amended return, check box above

FOR OFFICE USE ONLY

Grid for office use only

Grid for office use only

105970001

- General:** There is levied upon the sale and distribution of wine produced in Tennessee a tax on each gallon.
- Due Date:** The return along with the appropriate payment is due to be filed on or before the 15th day of the month following the period covered.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of 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 tax return.
- Amended Return:** If this is an amended return, please indicate "filing period" and check the appropriate box on the front of this form.

COMPUTATION OF TAX

- Line 1. Taxable sales in gallons.
- Line 2. Tax Due (Multiply Line 1 by tax rate).
- Line 3. Credit: enter outstanding credit amount from Department of Revenue notice(s).
- Line 4. Penalty: If filed late, penalty is computed at 5% of tax due (Line 2 minus any credit on Line 3) for each 30-day period or portion thereof that the return is late. Maximum penalty is not to exceed 25% of the tax due; minimum penalty is \$15 regardless of amount of tax due or whether there is any tax due.
- Line 5. Interest: If filed late, interest is computed at the current rate on the tax (Line 2 minus Line 3 credit, if applicable) from the due date to date paid.
- Line 6. Total amount remitted: Add lines 2, 4, and 5; subtract Line 3 (if applicable).

<p>For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203</p> </td> <td style="width: 50%; border: none;"> <p>Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209</p> </td> </tr> <tr> <td style="border: none;"> <p>Jackson (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.</p> </td> <td style="border: none;"> <p>Memphis (901) 213-1400 3150 Appling Road</p> </td> </tr> <tr> <td style="border: none;"> <p>Johnson City (423) 854-5321 204 High Point Drive</p> </td> <td style="border: none;"> <p>Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street</p> </td> </tr> </table> <p>Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.</p>	<p>Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203</p>	<p>Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209</p>	<p>Jackson (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.</p>	<p>Memphis (901) 213-1400 3150 Appling Road</p>	<p>Johnson City (423) 854-5321 204 High Point Drive</p>	<p>Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street</p>	<p style="text-align: center;">SCHEDULE A - WORKSHEET WINE TAX RETURN: (Transfer amounts to Schedule A below) CARRY GALLONAGE FIGURES TO FOUR DECIMAL PLACES</p> <ol style="list-style-type: none"> 1. Number gallons on hand/Beginning of Period _____ 2. Add: Number of gallons produced during period ... _____ 3. Total gallons available _____ 4. Less: Number of gallons on hand end of period ... _____ 5. Number of gallons sold _____ 6. Less: Adjustment (List sales to wholesalers plus the bulk exchange) _____ 7. Taxable Sales in gallons (Subtract Line 6 from Line 5) _____
<p>Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203</p>	<p>Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209</p>						
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<p>▼ If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below: ▼</p>							

<p style="text-align: center;"> <input type="checkbox"/> Check appropriate box and fill in number below: <input type="checkbox"/> FEIN or SSN </p> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div> <div style="border: 1px solid gray; width: 100%; height: 20px; margin: 10px 0;"></div>	<p style="text-align: center;">Schedule A</p> <p style="text-align: center;">Transfer amount on Line 7 below to Line 1 of worksheet on the front</p> <ol style="list-style-type: none"> 1. Number gallons on hand/Beginning of Period _____ 2. Add: Number of gallons produced during period ... _____ 3. Total gallons available _____ 4. Less: Number of gallons on hand end of period ... _____ 5. Number of gallons sold _____ 6. Less: Adjustment (List sales to wholesalers plus the bulk exchange) _____ 7. Taxable Sales in gallons (Subtract Line 6 from Line 5) _____ 						
<p style="font-size: small;">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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 70%; border: none;"> <p>_____ Taxpayer's Signature</p> </td> <td style="width: 30%; border: none;"> <p>_____ Date</p> </td> </tr> <tr> <td style="border: none;"> <p>_____ Signature of Preparer other than Taxpayer</p> </td> <td style="border: none;"> <p>_____ Date</p> </td> </tr> <tr> <td style="border: none;"> <p>_____ Tax Preparer's Address</p> </td> <td style="border: none;"> <p>_____ Phone Number</p> </td> </tr> </table>	<p>_____ Taxpayer's Signature</p>	<p>_____ Date</p>	<p>_____ Signature of Preparer other than Taxpayer</p>	<p>_____ Date</p>	<p>_____ Tax Preparer's Address</p>	<p>_____ Phone Number</p>	
<p>_____ Taxpayer's Signature</p>	<p>_____ Date</p>						
<p>_____ Signature of Preparer other than Taxpayer</p>	<p>_____ Date</p>						
<p>_____ Tax Preparer's Address</p>	<p>_____ Phone Number</p>						