TENNESSEE DEPARTMENT OF REVENUE ALCOHOLIC BEVERAGE ENFORCEMENT TAX RETURN RV-R0005501

005501 INTERNET(1-17)

2756-2			
ALC	Filing Period	Account No.	SSN OR FEIN
ALC 109	Beginning:	Due Date	•
109	Ending:		
			This return must be filed and the proper tax paid on or before the 15th day of the month following the period covered. The return must be filed timely even though no tax is due. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 11 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Building
			500 Deaderick Street Nashville, TN 37242
REMINDERS Read instructions on reverse side before preparing this return. Carry Lines 1, 2, and 3 below to four decimal places. Sign and date your return in the signature box below. 			IF AN AMENDED RETURN CHECK HERE
		WRITE NUMBERS LIKE THIS ROUND TO NEAREST DOLLAR 1 2 3 4 5 6 7 8 9 DISTILLED SPIRITS	O CASES-TO FOUR DECIMAL PLACES WINE & HIGH ALCOHOL CONTENT BEER
1. Total cases sold at	wholesale		
3. Taxable cases sold	returned from retailers at wholesale (subtract Line		
4. Tax liability (multiply	y Line 3 by \$)		
5. Less Authorized adjustments			
6. Net Tax Due (Line 4 minus Line 5)			
7. Total Tax Due (Add Line 6, columns 1 & 2)			
8. Credits: Enter outstanding amounts from previous Department of Revenue notice(s)			
9. Penalty - if filed late	e, see instructions on reverse si	de	
10. Interest - if filed late, see instructions on reverse side; current interest rate per annum is %			
11. Total remittance an	nount (Add lines 7, 9, & 10; less	Line 8, if applicable)	
FOR OFFICE		I declare this is a true, con	nplete, and accurate return to the best of my knowledge.
		Signature of taxpayer	Date
		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 Suite 350 State Office Building 540 McCallie Avenue

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

Johnson City (423) 854-5321 204 High Point Drive

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

Memphis (901) 213-1400 3150 Appling Road Bartlett

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

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: There is a tax imposed on the sale of alcoholic beverages at wholesale and high alcohol content beer per case sold in Tennessee. The tax should be paid monthly by the wholesaler. [Tenn. Code Ann. Section 57-6-201(a)]
- Due Date: The return for Alcoholic Beverage Enforcement Tax is due to be filed on or before the 15th day of the month following the filing period.

Taxpayer/ Tax Preparers

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 9 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

Amended

Return:

If this is an amended return, please indicate "Period Ending" and check the appropriate box below.

COMPUTATION OF TAX

- Total number of cases of distilled spirits, wine, and high alcohol content beer sold at wholesale. 1.
- Gross cases of distilled spirits and wine returned by retailers. 2.
- Subtract Line 2 from Line 1. 3
- 4. Tax liability (multiply Line 3 by tax rate).
- Authorized adjustments for unsalable beverages. 5.
- Net tax due subtract Line 5 from Line 4 in both columns. 6.
- 7. Total Tax Due - add the totals from Line 6 in both columns.
- 8. Enter any outstanding credit amount from previous Department of Revenue notice(s).
- 9. If filed late, penalty is computed at 5% of the tax (Line 7 minus Line 8) for each 30 day period that the report is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether there is any tax due.
- 10. If filed late, interest is computed on the tax (Line 7 minus Line 8) at the current rate from due date until date paid.
- 11. Total remittance amount (Add Lines 7, 9, and 10; subtract Line 8 if applicable.