



RV-R005601 (1/19)

ALC

101

Filing Period

Account Number

ABC License Number

Due Date

FEIN/SSN

Legal Name

Mailing Address

City

State

ZIP Code

Check if applicable:

☐

Amended return

Remit amount on Line 6 to:

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, Tennessee 37242

You may file your return and payment at
www.tn.gov/revenue

- ## Schedule A

	Bottle size for own use (in gallons) (a)	Distilled spirits for own use (number of bottles) (b)	Total gallons for own use (multiply column (a) by column (b)) (c)	Number of cases for own use (d)	Number of bottles per case (e)
1.					
2.					
3.					
4.					
5.					
6. Total					

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: Distiller's Alcoholic Beverage Tax Report

Any distiller or manufacturer licensed in Tennessee must pay a tax on its own product that is needed for its own use, up to 100 cases per month. The rate of tax is **\$4.40** per gallon or portion of a gallon.

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. 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 "Filing Period" and check the appropriate box on the front of this form.

Return

- Line 1: Enter the total amount from Schedule A, Column c, Line 6.
- Line 2: Multiply Line 1 by the **\$4.40** per gallon tax rate.
- Line 3: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 4: 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 2.
- Line 5: 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 by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 2.
- Line 6: Add Lines 2, 4, and 5; subtract Line 3.

Schedule A

Complete Schedule A for all distilled spirits that you retain for your own use. Complete a new line for each different bottle size. You may attach an additional schedule if you need more lines.

- Column a: Enter the size of the bottle in gallons of distilled spirits that you retain for your own use.
- Column b: Enter the number of bottles of distilled spirits that you retain for your own use.
- Column c: Multiply Column a by Column b for the total amount of gallons of distilled spirits retained for your own use.
- Column d: Enter the number of cases of distilled spirits that you retain for your own use
- Column e: Enter the number bottles contained in each case referred to in Column d.
- Line 6: Add up the amounts in each column. Enter the amount from Column c on Line 1 of the return.