



TENNESSEE DEPARTMENT OF REVENUE
Distiller's Alcoholic Beverage Tax Return

RV-R005601 (12/18)

**ALC
101**

Filing Period		Due Date	Check if applicable: Amended return <input type="checkbox"/>
Account Number		FEIN/SSN	
ABC License Number			
Legal Name		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 .	
Mailing Address			
City	State		

1. Total gallons for own use (total of Schedule A, Column c, Line 6)..... (1) _____
2. Tax due (multiply Line 1 by the applicable rate)..... (2) _____
3. Credit memo balance..... (3) _____
4. Penalty (see instructions)..... (4) _____
5. Interest (see instructions)..... (5) _____
6. Total amount due (add Lines 2, 4, and 5; subtract Line 3)..... (6) _____

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					

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
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

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.