

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Pkwy Suite 203	Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett	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

The brand registration return must be printed legibly or typed, and each field must be completed fully.

This return must be accompanied by the following documents: (a) A copy of the non-resident Tennessee license for the registrant (issued by the Tennessee Alcoholic Beverage Commission); (b) A copy of the federal basic permit; (c) A copy of the brand label (if the brand is distributed under more than one label, each respective label must also be furnished); (d) A copy of the federal C.O.L.A. for each brand; and (e) The original Tennessee wholesaler contract with the exact brand name listed.

If the entity completing the return is not the producer, bottler or manufacturer, the return must be accompanied by a prime American source letter for imported products or an appointment letter for domestic products. If the federal basic permit has the listed products as an additional trade name authorized by such permit, the Department of Revenue will accept this documentation.

The return must be signed and dated by an officer of the company. Payment equal to the amount reported on Line 4 must be submitted with this application. Mail the application to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

Note: The annual registration tax for brands of distilled spirits is \$250. The initial brand registration tax of \$250 on any brand(s) of distilled spirits subsequent to the beginning of the privilege tax year is to be prorated on a monthly basis from the date of registration to the end of that privilege tax year. The registration tax for distilled spirits for the subsequent first full privilege tax year shall be based on the average monthly number of cases sold at wholesale during the initial partial privilege tax year times twelve (12). There is no tax due on the initial registration of any brand(s) of wine. The annual registration fee for brands of beer with an alcohol content greater than 5% by weight is \$100.

- Line 1: Enter the number of new brands of distilled spirits being registered for the first time in the first blank field. In the second blank field, enter \$250 if registering for the entire tax year. If registering new brands for a portion of the tax year, divide \$250 by 12, then multiply that result by the number of months for which the registration applies in the initial year. Enter the prorated amount in the second blank field. Multiply the number of new brands entered by the registration fee (either the \$250 or the prorated amount), and enter in Line 1.
- Line 2: Enter the number of new brands of wine being registered for the first time in the blank field. There is no tax due on registering new brands of wine, so this is the only entry required for Line 2.
- Line 3: Enter the number of new brands of beer with an alcohol content greater than 5% by weight being registered for the first time in the blank field. Multiply the number of brands entered by the annual \$100 fee per brand.
- Line 4: Report the amount of tax due from Line 1 plus Line 3.