

Instructions: Brand Registration Return for New Brands

Before an importer or a Tennessee manufacturer may sell in Tennessee any brand of alcoholic beverage or beer with an alcohol content of five percent by weight or greater, they must register each brand with the Department of Revenue using Form ALC 119 and pay an initial brand registration tax. 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 initial registration tax for brands of distilled spirits is **\$250**, and the initial registration tax for brands of beer with an alcohol content of five percent by weight or greater is **\$100**. However, distilled spirits may be prorated on a monthly basis from the date of registration to the end of that privilege tax year (May 31). There is no tax due on the initial registration of any brand of wine. See the tax chart below.

Taxpayers should mail the return, all required documentation, and the amount on Line 4 to the address listed on the return. Note that after this initial registration, taxpayers must annually renew all registrations on Form ALC 120. An officer of the company must sign and date the return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

Return

- Line 1: In 1a, enter the number of new brands of distilled spirits being registered for the first time. In 1b, enter **\$250** if registering for the entire tax year. If registering new brands for a portion of the tax year, enter the number of months for which the registration applies in 1c, multiply 1c by **\$20.83**, and enter the prorated amount in 1b. Multiply 1a by 1b, and enter in Line 1.
- Line 2: In 2a, enter the number of new brands of beer with an alcohol content of 5% by weight or greater being registered for the first time. In 2b, enter **\$100**. Multiply 2a by 2b, and enter in Line 2.
- Line 3: In 3a, enter the number of new brands of wine being registered for the first time.
- Line 4: Add Lines 1 and 2.

Alcoholic Beverage	Tax Rate
Distilled spirits (for entire year)	\$250
Distilled spirits (for partial year)	\$20.83 per month
Beer with 5% ABW or greater and high alcohol content beer	\$100
Wine	No tax due