



**TENNESSEE DEPARTMENT OF REVENUE**  
**Brand Registration Renewal Return**

RV-F0012501 (3/19)

**ALC  
120**

Filing Period		Due Date	Check if applicable: <input type="checkbox"/> Amended return
Account Number		FEIN/SSN	
ABC License Number			Remit amount on Line 9 to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, Tennessee 37242  You may file your return and payment at <a href="http://www.tn.gov/revenue">www.tn.gov/revenue</a> .
Legal Name			
Mailing Address			
City	State	ZIP Code	

**Round to the nearest dollar**

1. Tax on distilled spirits with Tennessee wholesale sales of 50 cases or more during the previous year (multiply 1a by \$250) .....(1) \_\_\_\_\_  
 a. Number of brands \_\_\_\_\_
2. Tax on distilled spirits with Tennessee wholesale sales of less than 50 cases during the previous year (multiply 2a by \$100) .....(2) \_\_\_\_\_  
 a. Number of brands \_\_\_\_\_
3. Tax on wine with Tennessee wholesale sales of 250 cases or more during the previous year (multiply 3a by \$250) .....(3) \_\_\_\_\_  
 a. Number of brands \_\_\_\_\_
4. Tax on wine with Tennessee wholesale sales of less than 250 cases during the previous year (no tax due).....(4) No tax due  
 a. Number of brands \_\_\_\_\_
5. Tax on beer with an alcohol content of 5% by weight or greater sold in Tennessee during the previous year (multiply 5a by \$100) .....(5) \_\_\_\_\_  
 a. Number of brands \_\_\_\_\_
6. Total tax due (add Lines 1, 2, 3, and 5).....(6) \_\_\_\_\_
7. Penalty (see instructions) .....(7) \_\_\_\_\_
8. Interest (see instructions).....(8) \_\_\_\_\_
9. Total amount due (add Lines 6, 7, and 8).....(9) \_\_\_\_\_

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: Brand Registration Renewal Return

The brand registration renewal form and the accompanying list of brands must be printed legibly or typed, and each field of the form must be completed fully. Importers and Tennessee manufacturers must annually renew all brand registrations with the Department of Revenue using Form ALC 120 and pay the annual brand registration tax.

The brand registration tax is based on the number of cases sold in the previous tax year. See the tax rate chart below for applicable amounts. If the previous tax year was a partial year, calculate the average number of cases sold per month for the months included and multiply that number by 12.

The privilege tax year begins on June 1 each year and ends on May 31 of the following year. The return along with the appropriate tax payment is due on or before May 31 for the following tax year. Taxpayers should mail the return, the list of brands, and the amount on Line 9 to the address listed on the return.

An officer of the company must sign and date the return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

### Return

- Line 1: On 1a, enter the number of previously registered brands of distilled spirits with wholesale sales of 50 cases or more in Tennessee in the previous year. Multiply 1a by **\$250** and enter on Line 1.
- Line 2: On 2a, enter the number of previously registered brands of distilled spirits with wholesale sales of less than 50 cases in Tennessee in the previous year. Multiply 2a by **\$100** and enter on Line 2.
- Line 3: On 3a, enter the number of previously registered brands of wine with wholesale sales of 250 cases or more in Tennessee in the previous year. Multiply 3a by **\$250** and enter on Line 3.
- Line 4: On 4a, enter the number of previously registered brands of wine with wholesale sales of less than 250 cases in Tennessee in the previous year. Enter **zero** on Line 4.
- Line 5: On 5a, enter the number of previously registered brands of beer with an alcohol content of 5% by weight or greater sold in Tennessee in the previous year. Multiply 5a by **\$100** and enter on Line 5.
- Line 6: Add Lines 1, 2, 3, and 5.
- Line 7: 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 6.
- Line 8: 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](http://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 6.
- Line 9: Add Lines 6, 7, and 8.

Alcoholic Beverage	Number of Cases	Tax Rate
Distilled spirits	50 or more	\$250
Distilled spirits	Less than 50	\$100
Wine	250 or more	\$250
Wine	Less than 250	No tax due
Beer with 5% ABW or greater and high alcohol content beer	Any amount	\$100