TENNESSEE DEPARTMENT OF REVENUE
Hemp-Derived Cannabinoid Products Wholesale Tax Return

RV-F700014 (5/26)

HDC 100

Filing Period	Due Date
Account Number	FEIN/SSN
ABC License Number	
Legal Name	
Mailing Address	

City	State	ZIP Code

Check if applicable:
Amended return ☐

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 www.tn.gov/revenue.

	(1) Hemp-Derived Cannabinoid Products (milligrams)	(2) Hemp Plant Parts and Hemp Flower (ounces)	(3) Liquid Hemp-Derived Cannabinoid Products (gallons)	(4) Inhalable Cartridges of Hemp-Derived Cannabinoid Products (cost)
1. Total product disposition (Sch. A, Line 5).....	______	______	______	______
2. Total exemptions (Sch. B, Line 7)................	______	______	______	______
3. Adjusted gross sales (subtract Line 2 from Line 1)......................	______	______	______	______
4. Tax liability (multiply Line 3 by tax rate).....	______	______	______	______

5. Total tax due (add all columns in Line 4)... ______
6. Credit memo balance .... ______
7. Penalty (see instructions) .... ______
8. Interest (see instructions).. ______
9. Total amount due (add Lines 5, 7, and 8; subtract Line 6) .... ______

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	Telephone
Preparer's Address	City	State	ZIP Code

Preparer's Email Address______________________________

FOR OFFICE USE ONLY

Schedule A - Merchandise Inventory

For categories (1) through (3) enter quantities and round each line to four decimal places.

For category (4) enter the wholesale cost of each quantity.

	(1) Hemp-Derived Cannabinoid Products (milligrams)	(2) Hemp Plant Parts and Hemp Flower (ounces)	(3) Liquid Hemp-Derived Cannabinoid Products (gallons)	(4) Inhalable Cartridges of Hemp-Derived Cannabinoid Products (cost)
1. Amount of product on hand beginning of month..				
2. Total product purchased (attach printout)...........				
3. Amount of product available (add Lines 1 and 2)..				
4. Amount of product on hand at end of month.....				
5. Total disposition (subtract Line 4 from Line 3)....				

Schedule B - Exemptions for Nontaxable Products

For categories (1) through (3) enter quantities and round each line to four decimal places.

For category (4) enter the wholesale cost of each quantity.

	(1) Hemp-Derived Cannabinoid Products (milligrams)	(2) Hemp Plant Parts and Hemp Flower (ounces)	(3) Liquid Hemp-Derived Cannabinoid Products (gallons)	(4) Inhalable Cartridges of Hemp-Derived Cannabinoid Products (cost)
1. Sales to other wholesalers......................................				
2. Returns to manufacturers.......................................				
3. Exports out of state..				
4. Returns from retailers...				
5. Accountable losses by fire or otherwise..............				
6. Samples provided to retailers...............................				
7. Total exemptions (add Lines 1 through 6)...........				

Instructions: Hemp-Derived Cannabinoid Products Wholesale Tax Return

The wholesale sale of hemp-derived cannabinoid products is subject to tax. The tax rates are as follows: 1) **$0.02** per milligram on hemp-derived cannabinoid products; 2) **$50.00** per ounce of weight on hemp plant parts or hemp flower; 3) **$4.40** per gallon on liquid hemp-derived cannabinoid products; and 4) **10%** of the wholesale cost of inhalable cartridges containing hemp-derived cannabinoid products. The wholesale sale of hemp-derived cannabinoid products in liquid inhalable cartridge form is subject to both the **$4.40** per gallon tax and the **10%** tax on the wholesale cost. Taxes on categories 1-3 are effective January 1, 2026, with the tax on category 4 inhalable cartridges beginning on July 1, 2026.

The return along with the appropriate tax payment is due on or before the 20th day of the month following the period covered. Taxpayers should file returns and make their tax payments online by visiting the Department's website at https://tntap.tn.gov/eservices. Alternatively, they may mail the return and payment to the address below. Checks should be made out to the Tennessee Department of Revenue.

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

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

Return

- Line 1: Enter the total product disposition from Schedule A, Line 5 for each column.
- Line 2: Enter the total exemptions from Schedule B, Line 7 for each column.
- Line 3: Subtract Line 2 from Line 1 for each column.
- Line 4: Multiply Line 3 by the required tax rate for each type of product. Round to the nearest cent.
- Line 5: Add all columns under Line 4.
- Line 6: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- 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 5.
- 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 by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 5.
- Line 9: Add Lines 5, 7, and 8; subtract Line 6.

Schedule A – Merchandise Inventory
Round each line to four decimal places.

- Line 1: Enter the total amount of product included in inventory on the first day of the month for each column.
- Line 2: Enter the total amount of product purchased for each column. Include a printout of all purchases with this return.
- Line 3: Add Lines 1 and 2.
- Line 4: Enter the total amount of product included in inventory on the last day of the month for each column.
- Line 5: Subtract Line 4 from Line 3. Enter here and on Line 1 of the return.

Schedule B – Exemptions

You must include with this return all documentation and proof of the exemption required by law for all exemptions. Round each line to four decimal places.

- Line 1: Enter the amount of product sold to other wholesalers for each column.
- Line 2: Enter the amount of product returned to manufacturers for each column.
- Line 3: Enter the amount of product exported out of the state for each column.
- Line 4: Enter the amount of product returned to you by retailers for each column.
- Line 5: Enter the amount of product lost by fire or otherwise for each column. You must include a claim for each loss in writing and furnish documented evidence of each loss.
- Line 6: Enter the amount of product provided to retailers as samples for each column.
- Line 7: Add Lines 1 through 6. Enter here and on Line 2 of the return.