

Direct Shipper Delivery Report

Common Carriers Must File Direct Shipper Delivery Reports

Every common carrier, other than a rail carrier, that contracts with a direct shipper to deliver wine, beer or other alcoholic beverages into Tennessee must file a monthly report of those shipments beginning July 1, 2018. The reports should be filed by the 25th day of each month and should include shipments made during the prior month. If the 25th day of the month falls on a weekend or holiday, the reports will be due the following work day. The first report is due August 27, 2018, and should include shipments with delivery dates during July 2018.

Only Direct Shipper Deliveries Must Be Included in the Monthly Reports

Common carriers are not required to report shipments of wine, beer or other alcoholic beverages delivered for wholesalers to retailers. Common carriers are only required to report deliveries made for direct shippers. Direct shippers make sales and deliver directly to individuals by common carrier.

Under current law, the Tennessee Alcoholic Beverage Commission licenses manufacturers, bottlers, or rectifiers of wine as direct shippers. However, common carriers must report all known deliveries of wine, beer or other alcoholic beverages directly sold and delivered to consumers in Tennessee. Such deliveries must be reported by the common carriers regardless of whether the direct shipper making the sale is properly licensed or authorized by law to sell those products. The

reports filed by the common carrier may also be available to the public under the open records law.

Common Carriers Must File Direct Shipper Delivery Reports Online

Common carriers must file the delivery reports online in TNTAP at tntap.tn.gov/eservices/_/. The Department has contacted carriers known to be subject to this requirement and will create accounts for them. Letters will be sent to these carriers with their account information in June 2018. Common carriers will use the information included in the letters to log in to their accounts in TNTAP. If a carrier is required to file but does not receive one of these letters, it should contact the Department.

The format that carriers should use for the report can be found here: [Direct Shipper Delivery Report](#).

Common Carriers Should Follow These Steps to File Their Reports

After the common carrier has logged into its account, it should follow these steps to file a direct shipper delivery report:

- Select "Reports" under the Accounts tab
- Select the appropriate filing period (the first filing period will be "31-July-2018")
- Select "File or Amend a Return" under the "I Want To" heading
- Select the "Add" button

- In the pop-up box, type in a description and select the "Choose File" button to upload the report
- After the report is uploaded, select "Save" and then select "Next"
- If the system does not detect any errors in the report, select "Submit" at the bottom of the page
- Input the carrier's TNTAP password in the pop-up box, select "OK," and then select "OK" on the confirmation page
- If the system detects errors when verifying the attachment, it will list the errors that need to be corrected
- Select "Previous" to return to the previous page, select "Remove" to remove the bad file, and select "Yes" in the pop-up box
- Once the errors have been corrected in the original report, upload the corrected file by selecting "Add," then re-verify the report and submit it if there are no errors

Amended Reports Will Completely Replace Original Reports

If a carrier amends a previously filed report, the amended report must include complete information for the entire period, including the previously filed information plus the corrections or additions. The amended report will completely replace the previously filed report. Thus, the carrier should not file an amended report that includes only changes or additions to the previously filed report.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 57-3-217; Public Chapter 486 (2017); Public Chapter 933 (2018)