



ALC
120

TENNESSEE DEPARTMENT OF REVENUE

Brand Registration Renewal Return

RV-F0012501

INTERNET (02-15)

Taxable Period Beginning: Ending:	Account No.	SSN OR FEIN
	Due Date	
		If this is an AMENDED RETURN, please check the box at right <input type="checkbox"/>
<p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 and mail to: TENNESSEE DEPARTMENT OF REVENUE Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242</p>		
<p>Should you need assistance, please contact the Taxpayer Services Division by calling our statewide number (800) 342-1003 or (615) 253-0600.</p>		

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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- 1. Number of brands of distilled spirits with Tennessee wholesale sales of 50 cases or more during the previous year.....(1a)..... x \$ 250 (1)
- 2. Number of brands of distilled spirits with Tennessee wholesale sales of less than 50 cases during the previous year.....(2a)..... x \$ 100 (2)
- 3. Number of brands of wine with Tennessee wholesale sales of 250 cases or more during the previous year.....(3a)..... x \$ 250 (3)
- 4. Number of brands of wine with Tennessee wholesale sales of less than 250 cases during the previous year.....(4a)..... (4)
- 5. Number of brands of beer with an alcohol content greater than 5% by weight sold in Tennessee during the previous year.....(5a)..... x \$ 100 (5)
- 6. Brand Registration Tax (Add Lines 1, 2, 3, and 5 and enter here)..... (6)
- 7. Penalty (See instructions)..... (7)
- 8. Interest % (See instructions)..... (8)
- 9. Total Amount Due (Add Lines 6, 7, and 8, and enter here)..... (9)

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										.00
0	0	0	0	0	0	0	0	0	0	.00
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FOR OFFICE USE ONLY

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SIGN HERE	I declare this is a true, complete, and accurate return to the best of my knowledge.	
	President or other Principal Officer, Partner, or Proprietor	Date
SIGN HERE	Tax Return Preparer and Title	
		Date

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 1301 Riverfront Pkwy Suite 203	(731) 423-5747 Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 7175 Strawberry Plains Pike Suite 209	(901) 213-1400 3150 Appling Road Bartlett	(615) 253-0600 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 renewal and the accompanying list of brands must be printed legibly or typed, and each field must be completed fully.

The privilege tax year begins on June 1 each year and ends on May 31 of the following year.

The return must be signed and dated by an officer of the company. Payment equal to the amount reported on Line 9 must be submitted with this application. Mail the application and the list of brands to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

- Line 1: Enter the number of previously registered brands of distilled spirits with wholesale sales of 50 cases or more in Tennessee in the previous year in the blank field. Multiply this number by the \$250 tax. Enter that result in Line 1.
- Line 2: Enter the number of previously registered brands of distilled spirits with wholesale sales of less than 50 cases in Tennessee in the previous year in the blank field. Multiply this number by the \$100 tax. Enter that result in Line 2.
- Line 3: Enter the number of previously registered brands of wine with wholesale sales of 250 cases or more in Tennessee in the previous year in the blank field. Multiply this number by the \$250 tax. Enter that result in Line 3.
- Line 4: Enter the number of previously registered brands of wine with wholesale sales of less than 250 cases in Tennessee in the previous year in the blank field. There is no renewal tax on brands with wholesale sales of less than 250 cases in the year, so this is the only entry required for Line 4.
- Line 5: Enter the number of previously registered brands of beer with an alcohol content greater than 5% by weight sold in Tennessee in the previous year in the blank field. Multiply this number by the \$100 tax. Enter that result in Line 5.
- Line 6: Add the amounts of tax due on Lines 1, 2, 3, and 5; enter the total amount of tax due on Line 6.
- Line 7: If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 - 90 days = 15%; 91 - 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15, even if no tax is due.
- Line 8: If the payment is made after the due date reflected on the return, compute the amount of interest due. Interest is computed using the following formula: $(\text{Line 6}) \times (\text{current interest rate}) \times (\text{number of days delinquent}) / (365.25)$.
- Line 9: Add the amounts due on Lines 6, 7 and 8, and enter the total amount tax due on Line 9.