



TENNESSEE DEPARTMENT OF REVENUE  
COMMON CARRIERS ALCOHOLIC BEVERAGE  
AND BEER TAX RETURN

**ALC  
104**

Filing Period Beginning:  Ending:	Account No.	SSN OR FEIN
	Due Date	

This return must be filed and proper tax paid on or before the 30th day of the month following the period covered. The return must be filed timely even though no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:

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

**REMINDERS**

- 1) Please read instructions on reverse side before preparing this return.
- 2) Maintain adequate records to support return.
- 3) Be sure to sign and date in signature box below.

IF AN AMENDED RETURN CHECK HERE

WRITE NUMBERS LIKE THIS  
ROUND TO NEAREST DOLLAR

1	2	3	4	5	6	7	8	9	0
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CARRY GALLONS TO FOUR DECIMAL PLACES

**DISTILLED SPIRITS**

**WINE**

**BEER**

1. Total gallons purchased .....	_____	_____	_____
2. Percentage factor (carry to four decimal places) .....	_____	_____	_____
3. Taxable gallons .....	_____	_____	_____
4. Tax rate .....	_____	_____	_____
5. Tax due (multiply Line 4 x Line 3) .....	_____ <b>.00</b>	_____ <b>.00</b>	_____ <b>.00</b>
6. Total tax due (Add Line 5, Columns 1, 2, and 3) .....			_____ <b>.00</b>
7. Credit (if applicable, enter outstanding credit amount from Department of Revenue notice(s) .....			_____ <b>.00</b>
8. Penalty - if filed late, see instructions on reverse side .....			_____ <b>.00</b>
9. Interest - if filed late, see instructions on reverse side; current interest rate per annum is % .....			_____ <b>.00</b>
10. Total amount remitted (Add lines 6, 8, and 9, less Line 7 if applicable) .....			_____ <b>00</b>

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE	_____	_____
	Signature of taxpayer	Date
SIGN HERE	_____	_____
	If preparer other than taxpayer	Date

FOR OFFICE USE ONLY

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

**Chattanooga**  
(423) 634-6266  
Suite 350  
State Office Building  
540 McCallie Avenue

**Jackson**  
(731) 423-5747  
Suite 340  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**  
(423) 854-5321  
204 High Point Drive

**Knoxville**  
(865) 594-6100  
Suite 209  
7175 Strawberry  
Plains Pike

**Memphis**  
(901) 213-1400  
3150 Appling Road

**Nashville**  
(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

- General:** Commercial airlines and/or passenger trains that import or possess within this State, alcoholic beverages and/or beer on which State tax has not been levied, are liable for such tax. The amount of the tax will be determined by multiplying total gallons of alcoholic beverages and/or beer purchased system-wide by the ratio of Tennessee revenue miles to the system-wide revenue miles times the respective tax rate.
- Due Date:** The return along with the appropriate payment is due to be filed on or before the 30th day of the month following the period covered.
- Taxpayer/  
Tax Preparer's  
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended  
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the bottom of this form.

## COMPUTATION OF TAX

1. Total gallons of alcoholic beverages and beer purchased for use within the total system for the month.
2. Enter percentage factor of taxable RPM's for Tennessee. The percentage factor is determined by dividing Revenue passenger miles (RPM's) for Tennessee by RPM's within the system.
3. Calculate taxable gallons: Multiply Line 2 by Line 1.
4. Tennessee beverage volume tax rate per gallon.
5. Tax Due: Multiply Line 4 by Line 3.
6. Total tax due (Add Line 5, Columns 1, 2, and 3).
7. Enter outstanding credit amount from previous Department of Revenue notice(s).
8. If filed late, penalty is computed at 5% of the tax (Line 6 minus Line 7) due for each 30 day period that the return is late. Maximum penalty is not to exceed 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether there is any tax due.
9. If filed late, interest is computed at the current rate on the tax (Line 6 minus Line 7) from the due date to the date paid.
10. Total amount remitted (Add lines 6, 8, and 9, less Line 7 if applicable).