

TENNESSEE DEPARTMENT OF REVENUE Wine Tax Return for Tennessee Wineries

ALC	Filing Period	Due Date		Check if applicable:					
105	Account Number	FEIN/SSN		Amended return	Check if applicable: Amended return				
	ABC License Number			7 and add recall					
	Abc licerise number			Remit amount on L	ine 12 to:				
Legal Name	•			Tennessee Departr Andrew Jackson Sta					
Mailing Addre	<u></u>	500 Deaderick Stre	et						
		Nashville, Tennesse							
City		State	ZIP Code	You may file your r www.tn.gov/revent	eturn and payment at ie.				
1. Number	of gallons on hand at beginr	ning of month		(1)					
2. Number	of gallons produced during	(2)	(2)(3)						
3. Total gall	ons available (add Lines 1 a	(3)							
4. Number	of gallons on hand at end of	(4)							
5. Number of gallons sold (subtract Line 4 from Line 3)(5)(5)									
6. Adjustment (include sales to wholesalers, bulk exchanges, and out-of-state transactions). (6)									
7. Taxable sales in gallons (subtract Line 6 from Line 5)(7)(7)									
8. Tax due (multiply Line 7 by the applic	(8)	(8)						
9. Credit m	emo balance	(9)	(9)						
10. Penalty (see instructions)	(10)							
11. Interest (see instructions)(11)									
12. Total am	ount due (add Lines 8, 10, aı	nd 11; subtract Line	9)	(12)					
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 Signa	iture	Date	Title					
	Tax Preparer's S	ignature	Preparer	s PTIN Date	Telephone				
	Preparer's Addre	ess	City	State	ZIP Code				
Preparer's Email Address									
	FOR OFFICE USE ONLY								

Instructions: Wine Tax Return for Tennessee Wineries

Wineries in Tennessee may sell a limited number of cases of their own wine on the winery premises. Additionally, Tennessee wineries that meet certain qualifications and have obtained a self-distribution permit from the Tennessee Alcoholic Beverage Commission may self-distribute a limited number of cases of their own wine to liquor-by-the-drink license holders and retail license holders. Under either of these circumstances, the winery must pay the wholesale alcoholic beverage tax imposed under Tenn. Code Ann. § 57-3-302.

The return along with the appropriate tax payment is due on or before the 15th day of the month following the period covered. Taxpayers should file and make their tax payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

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

Round to the nearest whole gallon or the nearest dollar, whichever is applicable.

- Line 1: Enter the number of gallons included in inventory on the first day of the month.
- Line 2: Enter the total number of gallons produced during the tax period.
- Line 3: Add Lines 1 and 2.
- Line 4: Enter the number of gallons included in inventory on the last day of the month.
- Line 5: Subtract Line 4 from Line 3.
- Line 6: Enter the number of gallons sold to wholesalers, the number of gallons exchanged in bulk with another winery, and the number of gallons sold out-of-state during the tax period.
- Line 7: Subtract Line 6 from Line 5.
- Line 8: Multiply Line 7 by **\$1.21**.
- Line 9: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 10: 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 8.
- Line 11: 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 8.
- Line 12: Add Lines 8, 10, and 11; subtract Line 9.