	TENNESSEE DEPARTMENT OF REVENUE Brand Registration Return for New Brands												
	ALC 119	Effective Date	Account No.				SS	N OR F	EIN				
						s an AM check t		D RETUI at right	RN, }				
	Name:						Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 3 and mail to: <b>TENNESSEE DEPARTMENT OF REVENUE</b> Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242						
	City:	Should you need assistance, please contact the Taxpayer Services Division by calling our statewide number (800) 342- 1003 or (615) 253-0600.											
l							WRITE	TO NEARE NUMBERS 456	LIKE TH	IIS			
1. Number	r of New Brands o	f Distilled Spirits (see instructions)	.(1a) x (1b) \$		(1)							.00	
only, in	dicate the numbe	on Line 1 is a prorated amount due to r of months for which the tax is being re ne reverse side for guidance on ho	emitted(1c)										
2. Numbe	er of New Brands	of Wine (see instructions)	.(2a)		(2)	0 0	0	0 0	0	0	0	.00	

3. Brand Registration Tax Due on Newly Registered Brands (From Line 1)	(3)		.00
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FOR OFFICE USE ONLY

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

For additional information, contact the Taxpaye	er Services Division in one of our Department of Revenue Offices:
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Chattanooga	Jackson
(423) 634-6266	(731) 423-5747
Suite 350	Suite 340
State Office Building	Lowell Thomas Building
540 McCallie Avenue	225 Martin Luther King Blvd.

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

Knoxville (865) 594-6100 Suite 300 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**

The Brand Registration Return and the accompanying Schedule A must be printed legibly or typed, and each field must be completed fully. A spreadsheet containing the information required on Schedule A may be submitted with this return in lieu of the Schedule A.

This return must be accompanied by the following documents: (a) A copy of the non-resident Tennessee license for the registrant (issued by the Tennessee Alcoholic Beverage Commission); (b) A copy of the federal basic permit; (c) A copy of the brand label (if the brand is distributed under more than one label, each respective label must also be furnished); (d) A copy of the federal C.O.L.A. for each brand; and (e) The Original Tennessee wholesaler contract with the exact brand name listed.

If the entity completing the return is not the producer, bottler, or manufacturer, the return must be accompanied by a prime American source letter for imported products or an appointment letter for domestic products. If the federal basic permit has the listed products as an additional trade name authorized by such permit, the Department of Revenue will accept this documentation.

The return must be signed and dated by an officer of the company. Payment equal to the amount reported on Line 3 must be submitted with this application. Mail the application and all copies of Schedule A or the accompanying spreadsheet to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

**Note**: The annual registration tax for brands of distilled spirits is \$250. The initial brand registration tax of \$250 on any brand(s) of distilled spirits subsequent to the beginning of the privilege tax year is to be prorated on a monthly basis from the date of registration to the end of that privilege tax year. The registration tax for distilled spirits for the subsequent first full privilege tax year shall be based on the average monthly number of cases sold at wholesale during the initial privilege tax year times twelve (12). There is no tax due on the initial registration of any brand(s) of wine.

- Line 1: Enter the number of new brands of distilled spirits being registered for the first time in the first blank field. In the second blank field, enter \$250 if registering for the entire tax year. If registering new brands for a portion of the tax year, divide \$250 by 12, then multiply that result by the number of months for which the registration applies in the initial year and enter the prorated amount in the second blank field. Multiply the number of new brands entered by the registration fee (either the \$250 or the prorated amount) and enter in Line 1.
- Line 2: Enter the number of new brands of wine being registered for the first time in the blank field. There is no tax due on registering new brands of wine, so this is the only entry required for Line 2.
- Line 3: Report the amount of tax due from Line 1.