2 Pail AGRICULTURE 1-4		ESSEE DEPARTMENT ESALE BEER TAX RE		RV-R0005801	RV-R0005801 INTERNET (11-17)		
	Filing		ACCOUNTNO.	SS	N or FEIN		
BER	Period			4			
107	Due Date		LOCATION ADDRESS				
			-				
				date to avoid the and interest. Retu no sales were ma Make your check see Department of shown on Line 9 a Tennessee Dep Andrew Jackson 500 Deaderick S Nashville, TN 37 For assistance,	k payable to the Tennes- Revenue for the amount and mail to: artment of Revenue n State Office Bldg. Street		
2) Maintain adequ	ate reco	<b>Reminders</b> s on the back before prepa ords to support return. e in the signature box belo	If this is an AMENDED RETURN, please check the box at right				
					JND TO NEAREST DOLLAR TE NUMBERS LIKE THIS 34567890		
1. Total amount of tax col	lected (\$3	35.60 per barrel) (Total of Colur	mn (c) on Schedule A)	(1)	00		
		to counties and cities (\$34.51	(2)	00			
,					00		
					00		
4. Tax due state (subtract	t lines 2 a	and 3 from Line 1)		(4)	00		
5. Credit (Enter outstandi	ng credit	amount from previous Departm	(5)				
6. Net Tax (Subtract Line	5 from Li	ine 4)	(6)	00			
7. Penalty $\begin{cases} If filed late, penalty is Maximum penalty is the second s$	s computed a 25% of the t	at 5% of the tax (Line 6) for each 30-day per tax due; minimum penalty is \$15 regardless	riod or portion thereof that the return is delinquent. s of the tax amount due or whether any tax is due.	(7)	00		
8. Interest (See instructio	ns)			(8)	00		
9. Total Amount Due (Add	d lines 6, <sup>-</sup>	7, and 8)	(9)	00			
FOR OFFICE							

 $\vdash$ 

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

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices: Knoxville Memphis Chattanooga Jackson Johnson City Nashville (423) 634-6266 (731) 423-5747 (865) 594-6100 (901) 213-1400 (615) 253-0600 (423) 854-5321 1301 Riverfront Room 405 B 204 High Point Drive 7175 Strawberry 3150 Appling Road Andrew Jackson Building Lowell Thomas Building 500 Deaderick Street Parkway Plains Pike Suite 203 225 Martin Luther King Blvd. Suite 209 Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600. www.TN.gov/revenue **INSTRUCTIONS** This is a monthly \$35.60 per barrel wholesale beer tax return. A "barrel" is thirty-one liquid gallons of beer. The tax on barrels General:

- of more or less than thirty-one liquid gallons will be taxed at a proportionate rate. Schedule A is a summary of all beer sales broken down by counties and cities. Schedule A is required to be attached to this return. A county and city situs code list is enclosed with the first return you receive for the information needed in Column (a) on Schedule A. Please retain this situs code list for future use. Complete instructions for Schedule A are located at the top of the schedule sheet.
- Penalty & Interest If filed late, penalty is 5% for each 30-day period of delinquency or portion thereof not to exceed 25% (minimum penalty is \$15.00). Interest is computed at the current rate on the tax from due date to date paid.

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 9 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.

Make separate payments to each county or city listed on Schedule A for the amount shown in Column (d). Submit your complete return to each county or city with your payment. The Department of Revenue does not make any payments to counties or cities on your behalf.

Amended Return: If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

## **COMPUTATION OF TAX**

- 1. Complete all lines on Schedule A. Total each of the columns on Schedule A and bring appropriate total forward to the front of the return as directed.
- 2. List on Line 5 any outstanding credit amount from previous Department of Revenue notices.
- 3. Subtract lines 2 and 3 from Line 1 to determine tax due state. Subtract Line 5 from Line 4 to determine net tax due. Add lines 6, 7, and 8 to determine total amount due on Line 9.
- 4. If the return is filed and/or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Compute penalty on Line 6 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.

Calculate the interest due. Multiply the amount of tax due and repoted on Line 6 by the number of days delinquent. Multiply that result by the current interest rate. Divide that result by 365.25. The current interest rate is available at <u>http://www.tn.gov/revenue/article/revenue-tax-rates-and-interest-rate.</u>

5. The return is due not later than the 20th day of the month following the end of the reporting period.

## Wholesale Beer Tax Return Schedule A

If more space is needed, please attach additional copies of this sheet. A reasonable, computer-generated facsimile of Schedule A will be accepted if it matches the format of this schedule.

Refer to the situs code list to find the situs code for each county and city where beer sales were made for Column (a).

List the situs code in Column (a) and the name of the county or city in Column (b). List the total \$35.60 tax collected in that county or city in Column (c). List the \$34.51 per barrel tax paid to the county or city in Column (d), and the \$0.92 per barrel compensation retained in Column (e). Compensation can only be taken if the return is filed timely and the total tax due is paid. List the \$0.17 per barrel tax due the state in Column (f). Total the amount of tax for all counties and cities in each column on the last line of Schedule A.

Business Name		Account #	Filing Period		
Situs Codes (a)	County or City (b)	Total \$35.60 Tax Collected (c)	<b>\$34.51</b> (d)	<b>\$0.92</b> (e)	<b>\$0.17</b> (f)
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31					
32					
35	rough 25)		(d)	(0)	
	rough 35)	(c)	(d)	(e)	(f)

Enter here and on front of return on Line 1 (column c) and Line 2 (column d)  $_{\rm RV-R0007501}$