

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	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road	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.

www.TN.gov/revenue

INSTRUCTIONS

- General:** 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 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

- 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.
- List on Line 5 any outstanding credit amount from previous Department of Revenue notices.
- 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.
- 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 reported 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 <http://www.tn.gov/revenue/article/revenue-tax-rates-and-interest-rate>.

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

**BER
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**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			
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Situs Codes (a)	County or City (b)	Total \$35.60 Tax Collected (c)	\$34.51 (d)	\$0.92 (e)	\$0.17 (f)
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____	_____
31. _____	_____	_____	_____	_____	_____
32. _____	_____	_____	_____	_____	_____
33. _____	_____	_____	_____	_____	_____
34. _____	_____	_____	_____	_____	_____
35. _____	_____	_____	_____	_____	_____

Totals (Add lines 1 through 35) (c) _____ (d) _____ (e) _____ (f) _____

Enter here and on front of return on Line 1 (column c) and Line 2 (column d)