

TENNESSEE DEPARTMENT OF REVENUE Beer Barrelage Tax Return

BER 108	Filing Period Account Number	Due Date FEIN/SSN		Check if applicable: Amended return			
Legal Name Mailing Addre	ss	Remit amount on Line 10 to: Tennessee Department of Revenue Andrew Jackson State Office Building					
City		State	ZIP Code	500 Deaderick Street Nashville, Tennessee 37242 You may file your return and payment at www.tn.gov/revenue.			

Round to the nearest dollar

1.	1. Number of barrels produced in Tennessee(1)								
2.	2. Number of barrels imported into Tennessee from out-of-state suppliers (2)								
3.	8. Number of barrels exported for sale, distribution, or gift, and barrels dispensed gratuitiously and consumed on the premises(3)								
4.	1. Number of barrels sold to armed forces facilities (see instructions)(4)								
5.	5. Total number of taxable barrels (add Lines 1 and 2; subtract Lines 3 and 4)(5)								
6.	6. Tax due (multiply Line 5 by the applicable rate)(6)								
7.	7. Credit memo balance(7)								
8.	7. Credit memo balance								
9.	9. Interest (see instructions)(9)								
10.	Total amount due	(add Lines 6, 8, and 9; subtract Line 7)	(10)						
		Under penalties of perjury, I declare that I have exa it is true, correct, and complete.	mined this report, an	d to the	e best of i	my knowledge and belief,			
		Taxpayer's Signature	Date	Title					
		Tax Preparer's Signature	Preparer's PTIN	Date		Telephone			
		Preparer's Address	City		State	ZIP Code			
		Preparer's Email Address							

FOR OFFICE USE ONLY

Instructions: Beer Barrelage Tax Return

The manufacture or importation of beer in Tennessee is subject to a per-barrel tax. For the purposes of this tax, a barrel is comprised of 31 gallons. Beer is defined as any alcoholic beverage, other than wine, that has an alcohol content of 8 percent or less by weight.

The return along with the appropriate tax payment is due monthly on or before the 20th 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

- Line 1: Enter the total number of barrels of beer, or portion thereof, manufactured in Tennessee. This amount may include up to four decimal places.
- Line 2: Enter the total number of barrels of beer, or portion thereof, imported into Tennessee from outof-state suppliers. This amount may include up to four decimal places.
- Line 3: Enter the total number of barrels of beer, or portion thereof, exported out of Tennessee for sale, distribution, or gift, and the total number of barrels of beer, or portion thereof, dispensed gratuitously and consumed on the premises. This amount may include up to four decimal places.
- Line 4: Enter the number of barrels of beer, or portion thereof, sold within the geographical boundaries of a fort, base, camp, or post of the armed forces of the United States, or sold to post exchanges, ship service stores, commissaries, and messes operated by the United States armed forces. The taxpayer must maintain copies of all invoices to support the amounts claimed. Invoices must be signed by the military officers in charge of the armed forces facilities to which sales were made. This amount may include up to four decimal places.
- Line 5: Add Lines 1 and 2, and subtract Lines 3 and 4.
- Line 6: Multiply Line 5 by **\$4.29**. Round to the nearest dollar.
- Line 7: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 8: 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 6.
- Line 9: 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 6.
- Line 10: Add Lines 6, 8, and 9; subtract Line 7.