



TENNESSEE DEPARTMENT OF REVENUE
Wholesale Beer Destruction

1. Name of Taxpayer _____ 2. Account Number _____

3. Street Address of Taxpayer _____

4. City and State _____ 5. County _____

6. Please list the beer that has been destroyed in the chart below.

| BRAND | SIZE OF PACKAGE (Liters or Ounces) | TYPE OF PACKAGE | NUMBER OF CASES (12, 18, or 24) |
|-------|---------------------------------------|-----------------|------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

7. Total Number of Cases: _____

8. Reason for Removal from Inventory _____

9. This document certifies that on this day, the _____ (day) of _____ (month) in the year _____, the Department of Revenue representative named below has witnessed the destruction of the beer listed in the chart above.

Name of Department of Revenue Agent _____

Signature of Department of Revenue Agent _____ Date _____

Instructions: Wholesale Beer Destruction

General Overview

Beer containing an alcohol content of not more than eight percent (8%) by weight held by a licensed brewery, wholesaler, or distributor in inventory, or in transit within Tennessee that becomes unsalable for any reason, or is damaged, and which is to be destroyed, must be destroyed under the supervision of the Commissioner of Revenue or the Commissioner's authorized representative.

A taxpayer requesting to destroy beer must submit a list of the beverages to be destroyed stating the quantity, the type and size of containers, and the reason for the requested destruction. This list must be submitted to the Commissioner of Revenue 10 days before the destruction date.

If a taxpayer fails to follow this procedure and destroys beer without the supervision of the Commissioner or his authorized representative, such destroyed beer may **not** be included in any inventory reduction in determining tax due under Tenn. Code Ann. § 57-6-103.

Taxpayers may submit beer destruction lists and requests for an authorized representative to supervise beer destruction by emailing the Audit Division at Audit.Communication@tn.gov.

Form Instructions

Please fill out the form in its entirety. The omission of information may result in a delay of processing.

- 1) Enter the legal name and the "doing business as" (DBA) name, if applicable, of the taxpayer destroying the beer.
- 2) Enter the taxpayer's tax account number.
- 3) Enter the taxpayer's physical business street address.
- 4) Enter the city and state of the taxpayer's physical business address.
- 5) Enter the county of the taxpayer's physical business address.
- 6) List the beer that is being destroyed in this section. Include the brand, size and type of packaging, and the number of cases of beer. If additional space is needed to document beer that is being destroyed, please submit an attachment with this form detailing the information about the beer (the brand, size and type of packaging, and number of cases) in the same format as the chart on this form.
- 7) Enter the total number of cases that have been destroyed.
- 8) State the reason(s) why the beer has been removed from inventory.
- 9) This form must be signed and dated by an agent of the Department of Revenue thus signifying that the agent witnessed the destruction of the beer listed on this form.