

Instructions: Wholesale Beer Price List

These instructions apply to Tennessee's Wholesale Beer Price List. Per Tenn. Code Ann. § 57-6-104(a), each wholesaler should maintain a wholesale price list, and should file the list with the Department and with the tax collecting official of each county and municipality where the wholesaler makes wholesale sales.

Wholesalers must notify the Department and the tax collecting official of each county and municipality where the wholesaler makes wholesale sales whenever there is a change to the price list, as authorized by Tenn. Code Ann. § 57-6-104(c).

- In the case of a new business or a wholesaler acquiring a new brand not previously distributed, a price list should be filed within five (5) days of either occurrence.
- In the case of any change in an existing price list previously filed, a revised price list should be file at least three (3) days prior to effective date of any change.

Any surcharge imposed by a wholesaler must be charged in the amount stated on this form and must apply to every delivery without regard to the amount of product delivered, the location of the retailer, or whether the retailer is on-premise or off-premise. Tenn. Code Ann. § 57-6-110.

This price list can be filed electronically with the Department at <https://tntap.tn.gov/eservices>. Alternatively, this price list may be mailed to the following address.

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

Wholesale Beer Price List:

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| Surcharge Imposed: | If applicable, enter the surcharge amount imposed in addition to the Unit Selling Price |
| Taxpayer Item Number: | Enter the item number assigned to the product |
| Brand: | Enter the name of the brand being sold |
| Unit Type: | Enter the type of units sold (i.e., keg, case, etc.) |
| Description: | Enter a description of the brand |
| Number per Unit: | Enter the number of items in each unit sold |
| Size and Container Type: | Enter the size in ounces of each unit and the container storing the unit |
| Unit Selling Price: | Enter the selling price of the unit |