



TENNESSEE DEPARTMENT OF REVENUE  
BEER TAX RETURN

RV-R0007401 INTERNET(07-11)

**BER  
108**

Filing Period		ACCOUNT NO.	SSN or FEIN
Due Date		LOCATION ADDRESS	If this is an AMENDED RETURN, please check the box at right <input type="checkbox"/>

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount on Line 10 and mail to:

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

Should you need assistance, please contact the Taxpayer and Vehicle Services Division by calling our statewide number at **1-800-342-1003** or **(615) 253-0600**.

**Reminders**

- (1) Please read instructions on the back before preparing this return.
- (2) Maintain adequate records to support the return.
- (3) Be sure to sign and date in the signature box below.

ROUND TO THE NEAREST DOLLAR  
WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

- 1. Number of barrels produced in Tennessee..... (1)
- 2. Number of barrels imported into Tennessee from out-of-state suppliers..... (2)
- 3. Number of barrels exported for sale, distribution, or gift, and barrels dispensed gratuitously and consumed on the premises..... (3)
- 4. Number of barrels sold to armed forces facilities (See instructions)..... (4)
- 5. Total number of taxable barrels (Add Lines 1 and 2; subtract Lines 3 and 4)..... (5)
- 6. Total tax (Line 5 x \$4.29)..... (6)
- 7. Credit reported on previous Department of Revenue credit notice(s)..... (7)
- 8. PENALTY (See instructions)..... (8)
- 9. INTEREST % (See instructions)..... (9)
- 10. Total Amount Due (Add Lines 6, 8, and 9; subtract Line 7)..... (10)

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FOR OFFICE  
USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE	President or other Principal Officer, Partner or Proprietor	Date
SIGN HERE	Tax Return Preparer and Title	Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(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.

### **BEER TAX RETURN - INSTRUCTIONS**

- General:** In Tennessee, a per-barrel tax is imposed on the sale of each barrel (31 gallons) of beer or other alcoholic beverages of like alcoholic content. The tax is levied on storing, selling, distributing by gift or sale, or manufacturing beer or other beverages of like alcoholic content.
- Line 1:** Enter the number of barrels of beer or beverages of like alcoholic content manufactured or produced in Tennessee.
- Line 2:** Enter the number of barrels of beer or beverages of like alcoholic content imported into Tennessee from out-of-state suppliers.
- Line 3:** Enter the number of barrels of beer or beverages of like alcoholic content that are manufactured in Tennessee and later exported for sale, distribution, or gifts or that are dispensed gratuitously and consumed on the premises. Manufacturers must maintain documentation of exemption eligibility for barrels claimed on this line.
- Line 4:** Enter the number of barrels of beer or beverages of like alcoholic content sold to armed forces facilities under Tenn. Code Ann. Section 57-5-208 and not claimed previously. Taxpayer must maintain copies of all invoices to support amounts claimed. Invoices must be signed by the military officers in charge of the armed forces facilities to which sales were made.
- Line 5:** Calculate the number of taxable barrels of beer or beverages of like alcoholic content by adding Lines 1 and 2; subtract Lines 3 and 4. Enter here.
- Line 6:** Calculate the gross beer tax due by multiplying the number of barrels reported on Line 5 by \$4.29. Enter the result here.
- Line 7:** Enter any available credit amounts reported to you on Department of Revenue notices.
- Line 8:** If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed 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, even if no tax is due.
- Line 9:** If the payment is made after the due date reflected on the return, compute the amount of interest due. Interest is computed using the following formula: (Line 6 minus Line 7) x (current interest rate) x (number of days delinquent) / (365.25).
- Line 10:** Calculate the total amount of remittance due with the return. Add Lines 6, 8, and 9; subtract Line 7.
- Taxpayer's or Tax Preparer's Signature:** The taxpayer must sign and date the return. If a preparer prepares the return for the taxpayer, the preparer must also sign and date the return.
- Filing Information:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return. Mail the return with the payment and any attachments 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 from filing a timely return.