

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 1301 Riverfront Pkwy Suite 203	(731) 423-5747 Room 340 Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 7175 Strawberry Plains Pike Suite 209	(901) 213-1400 3150 Appling Road Bartlett	(615) 253-0600 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.

INSTRUCTIONS

Your current license to manufacture alcoholic beverages will expire at the end of the license period shown on this return.

Your license will be renewed upon payment of the tax in the amount of \$1,000. The payment is due on or before the expiration date. Penalty and interest will be imposed on any tax not paid by the due date.

The return must be signed and dated by an officer of the company. Payment equal to the amount reported on Line 4 must be submitted with this return. Mail the completed and signed return, along with the tax payment, to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

Line 1: Enter the \$1,000 amount of the license renewal fee.

Line 2: 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 3: 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: $(\text{Line 1}) \times (\text{current interest rate}) \times (\text{number of days delinquent}) / (365.25)$.

Line 4: Add the amounts due on Lines 1, 2 and 3, and enter the total amount tax due on Line 4.