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TENNESSEE DEPARTMENT OF REVENUE
ALCOHOLICBEVERAGESFORCONSUMPTION ON THE PREMISES
(LIQUID R BY THE DRINK TAX)

RV-R0000101 INTERNET (12-15)

For assistance, contact the Taxpayer Services Division at

(800) 342-1003, (615) 253-0600 or www.TN.gov/revenue.

(LIQUOR BY THE DRINK TAX)

Filing Period		Due Date		FEIN
				ACCOUNTNO.

If this is an AMENDED RETURN, please check the box at right

If this is a FINAL RETURN for a closed business, please check the box at right

If this is a CHANGE OF MAILING ADDRESS, please check the box at right

This return must be filed and the proper tax paid on or before 15 days following the end of the reporting period. THE RETURN MUST BE FILED TIMELY EVEN IF NO TAX IS DUE.

Remitamountshown in Line12, payable to:

TENNESSEE DEPARTMENT OF REVENUE

Andrew Jackson State Office Building 500 Deaderick Street, Nashville, TN 37242

REMINDERS

- 1) Read instructions and complete Schedule A on reverse side before preparing this return.
- 2) Transfer the amount reported on Line f of Schedule A to the Line 3 on the return and the amount reported on Line g of Schedule A to Line 5 on the return..
- 3) Be sure to complete this form in blue or black ink and sign and date this return in the signature box on the second page of the return.

WRITE NUMBERS LIKE THIS	567890
1. TOTAL BEGINNING INVENTORY AMOUNT	(
2. TOTAL ENDING INVENTORY AMOUNT	(:
3. GROSS NON-EXEMPT SALES (Enter total from Line f, Schedule A, reverse si	ide) (:
4. TAXABLE BASE FOR NON-EXEMPT SALES (Divide Line 3 by	ales tax rate is) (
5. GROSS SALES TO EXEMPT ENTITIES (Enter total from Line g, Schedule A, re	everse side)(
6. TAXABLE BASE FOR EXEMPT SALES (Divide Line 5 by 1.15)	(0
7. TOTAL TAXABLE BASE (Add Lines 4 and 6)	(*
8. TAX (% of Line 7)	
9. ENTER CREDITAMOUNT (If applicable)	(5
0. PENALTY (If filed late, see instructions on reverse side)	(1
1. INTEREST (If filed late, see instructions on reverse side; current interest rate	per annum is%) (1
TOTAL AMOUNT DUE (Add Lines 8, 10, and 11; subtract Line 9 (credit) if appliamount due)	

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For additional information, contact th of our Department of Revenue Office		SCHEDULE A GROSS SALES INCLUDING ALL TAXES:		
Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203	Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209	Compute gross sales of distilled spirits and wine including alcoholic beverages tax (15%) and applicable sales tax.		
	Johnson City	a) TOTAL SALES - Regular Prices	\$	
Jackson (731) 423-5747 Room 405 B Lowell Thomas Building	(423) 854-5321 204 High Point Drive	b)TOTAL SALES - Happy Hour Sales	\$	
225 Martin Luther King Blvd.		c)TOTAL SALES - Other Special Prices	\$	
Memphis (901) 213-1400 3150 Appling Road	Nashville (615) 253-0600 Andrew Jackson Building	d) TOTAL SALES - Other Special Prices	\$	
Tennessee residents can also call o	500 Deaderick Street our statewide toll free number	e) TOTAL SALES - Other Special Prices	\$	
at 1-800-342-1003. Out-of-state call	. ,	f) GROSS NON-EXEMPT SALES - (total of lines a through e)	\$	
enter your social security number identification number (FEIN) in the	r (SSN) and/or federal employer	g) GROSS EXEMPT SALES - (Sales Tax Exempt)	\$	
Check appropriate and fill in number FEIN or SSN	below:	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.		
		Taxpayer's Signature	Date	
		Signature of Preparer other than Taxpayer	Date	
		Tax Preparer's Address	Phone Number	

INSTRUCTIONS

GENERAL: Since you have been licensed to sell alcoholic beverages for consumption on the premises, you are required to file monthly returns and pay the applicable 15% tax. You are to report gross sales of alcoholic beverages, including all taxes in Schedule A. Sales of beer with an alcohol content less than 5%, food, and other items are NOT to be included in this report.

DUE DATE: The return along with the appropriate tax payment are due to be filed on or before the 15th day following the end of your accounting period. In addition to penalty and interest being assessed, the late filing of a return or the underpayment of the tax must be reported to the Alcoholic Beverage Commission by the Department of Revenue. Returns delinquent or underpaid three times during one license period may subject your license to suspension or revocation.

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 12 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" on the front and check the appropriate box on the front of the form. COMPUTATION OF TAX:

- Line 1: Enter the total inventory amout at the beginning of the reporting period in dollar amount.
- Line 2: Enter the total inventory amount at the end of the reporting period in dollar amount.
- Line 3: Compute Gross nonexempt sales including all taxes in Schedule A (back of return) and transfer total from Line f to Line 3 (front of return).
- Line 4: The tax base factor for nonexempt sales is 1.15 plus your state and local sales tax rate. Divide Line 3 by this factor to determine Taxable Base for Nonexempt Sales.
- Line 5: Transfer Gross Sales to Exempt Entities including applicable taxes from Schedule A, Line g (back of return) to Line 5 (front of return).
- Line 6: The tax base factor for sales to exempt entities is 1.15. Divide Line 5 by this factor to determine Taxable Base for Exempt Sales.
- Line 7: Add Lines 4 and 6 to compute the total taxable base.
- Line 8: Multiply Line 7 by 15% to determine the total amout of liquor-by-the-drink tax due.
- Line 9: Enter the amount of any outstanding credit amount of liquor-by-the-drink tax previously notified by the department.
- Line 10: If filed late, penalty is computed at 5% of the tax (Line 8 minus the credit on Line 9) for each 30-day period or any fractional part of a 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is \$15.00 regardless of the amount of tax due or whether there is any tax due.
- Line 11: If filed late, interest is computed at the current rate on the tax (Line 8 minus the credit on Line 9) from the due date to the date paid. (Formula: Tax multiplied by current interest rate multiplied by the number of days late divided by 365.)
- Line 12: Add Lines 8, 10, and 11; if credit balance entered on Line 9, subtract from total of Lines 8, 10, and 11 to determine net amount due.