

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

Chattanooga
(423) 634-6266
1301 Riverfront Parkway
Suite 203

Knoxville
(865) 594-6100
7175 Strawberry Plains Pike
Suite 209

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(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.

▼ If your account number is not preprinted on the front of the return, enter your social security number (SSN) and/or federal employer identification number (FEIN) in the spaces below: ▼

Check appropriate box
and fill in number below:

◀ FEIN or SSN ▶

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>

SCHEDULE A GROSS SALES INCLUDING ALL TAXES:

Compute gross sales of distilled spirits and wine including alcoholic beverages tax (15%) and applicable sales tax.

a) TOTAL SALES - Regular Prices	\$
b) TOTAL SALES - Happy Hour Sales	\$
c) TOTAL SALES - Other Special Prices	\$
d) TOTAL SALES - Other Special Prices	\$
e) TOTAL SALES - Other Special Prices	\$
f) GROSS NON-EXEMPT SALES - (total of lines a through e)	\$
g) GROSS EXEMPT SALES - (Sales Tax Exempt)	\$

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 amount 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 amount 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.