

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, 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 (3) 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 7 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 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 is 1.15 plus your state and local sales tax rate. Divide Line 3 by this factor to determine TAXABLE BASE.
- Line 5: Multiply Line 4 by 15% to determine GROSS RECEIPTS TAX.
- Line 6: Enter the amount of any outstanding CREDIT AMOUNT of gross receipts tax previously notified by the department.
- Line 7: If filed late, PENALTY is computed at 5% of the tax (Line 5 minus the credit on Line 6) 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 8: If filed late, INTEREST is computed at the current rate on the tax (Line 5 minus the credit on Line 6) 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 9: Add Lines 5, 7, and 8; if credit balance entered on Line 6, subtract from total of Lines 5, 7, and 8 to determine net amount due.

<p>For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:</p> <table style="width:100%; border: none;"> <tr> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Chattanooga</p> <p>(423)634-6266 Suite 350 State Office Building 540 McCallie Avenue</p> </td> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Knoxville</p> <p>(865)594-6100 Suite 300 1715 Strawberry Plains Pike</p> </td> </tr> <tr> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Jackson</p> <p>(731)423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.</p> </td> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Johnson City</p> <p>(423)854-5321 204 High Point Drive</p> </td> </tr> <tr> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Memphis</p> <p>(901)213-1400 3150 Appling Road</p> </td> <td style="width:50%; vertical-align: top; padding: 5px;"> <p align="center">Nashville</p> <p>(615)253-0600 Andrew Jackson Building 500 Deaderick Street</p> </td> </tr> </table> <p>Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.</p>	<p align="center">Chattanooga</p> <p>(423)634-6266 Suite 350 State Office Building 540 McCallie Avenue</p>	<p align="center">Knoxville</p> <p>(865)594-6100 Suite 300 1715 Strawberry Plains Pike</p>	<p align="center">Jackson</p> <p>(731)423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.</p>	<p align="center">Johnson City</p> <p>(423)854-5321 204 High Point Drive</p>	<p align="center">Memphis</p> <p>(901)213-1400 3150 Appling Road</p>	<p align="center">Nashville</p> <p>(615)253-0600 Andrew Jackson Building 500 Deaderick Street</p>	<p align="center">SCHEDULE A</p> <p align="center">GROSS SALES INCLUDING ALL TAXES:</p> <p>Compute gross sales of distilled spirits and wine including alcoholic beverages tax (15%) and applicable sales tax.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">a) TOTAL SALES - Regular Prices</td> <td style="width:20%; text-align: right;">\$</td> </tr> <tr> <td>b) TOTAL SALES - Happy Hour Sales</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>c) TOTAL SALES - Other Special Prices</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>d) TOTAL SALES - Other Special Prices</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>e) TOTAL SALES - Other Special Prices</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>f) GROSS SALES - (total of lines a through e)</td> <td style="text-align: right;">\$</td> </tr> </table>	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 SALES - (total of lines a through e)	\$
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▼ 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