



**STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242**

August 6, 2012

Dear Wholesaler and/or Distributor,

New legislation requires sellers of beer and tobacco products to retailers to file an information report of such sales with the Tennessee Department of Revenue. This information will support the Department's efforts to ensure that all taxpayers comply with the tax laws.

These monthly sales reports must be filed electronically. A list of the required data elements for the new report is attached to aid you in your preparation.

Please provide the account contact information requested below, and return this information to Resale.Data@tn.gov. This contact information should be provided for each wholesaler/distributor account you have with the Tennessee Department of Revenue. The identified contact should be the best person to discuss your records and any questions your company may have regarding the required data elements. Your contact will be provided the file format and information for accessing the website portal for file upload.

If you do not make beer or tobacco sales to any retailers, please provide this explanation to Resale.Data@tn.gov.

Please also regularly check the Department's website (www.tn.gov/revenue) for important deadlines and additional information about the file format.

If you have questions or need additional assistance, please email Resale.Data@tn.gov or call (855) 286-7423 (if outside Nashville) or (615) 741-9300 (if within Nashville).

Sincerely,

Rose A. McClurkan, Tax Audit Manager
Audit Division
Retail Accountability Program

Wholesaler/Distributor Name		Wholesaler/Distributor Account Number	
Mailing Address		Mailing City, State, Zip	Corporate Phone Number
Contact Person	Contact Phone Number	Contact Email	
Secondary Contact Person	Secondary Contact Phone	Secondary Contact Email	

Feel free to provide this information in an email to Resale.Data@tn.gov without using this form.

DATA FIELDS FOR WHOLESALER INFORMATION REPORT

Each data element must be a separate field (column) in the file uploaded. Each row/record summarizes the sales by invoice and NACS product category made by the seller to each separate retailer.

Field Name	Length	Description of Field Contents
Wholesaler Acct Number	9	Wholesaler Account Number with Department of Revenue
Customer Number	20	Customer Account Number Used by Wholesaler for Retailer
Retailer FEIN/SSN	9	Retailer Federal ID number or Social Security Number if a FEIN is not available
Retailer Sales Tax Registration Number	9	Retailer Sales Tax Registration Number from Certificate of Resale
Retailer/Customer Beer Permit Number	20	Retailer Beer Permit Number
Retailer/Customer Name	70	Retailer Name of Business
Retailer/Customer Contact Name	30	Retailer Name of person responsible for payment or owner of business
Retailer/Customer Address Line 1	30	Retailers Ship to/Sold to address
Retailer/Customer Address Line 2	30	Retailer address continued (if needed)
Retailer/Customer City	20	Retailer Ship to/Sold to City
Retailer/Customer State	2	Retailer Ship to/Sold to State
Retailer/Customer Zip Code Base	5	Retailer Ship to/Sold to Zip
Retailer/Customer Zip + 4	4	Retailer Ship to/Sold to Zip plus 4 (If available)
Retailer/Customer Phone Number	10	10 digit phone number including area code without dashes
Retailer/Customer County	25	
Invoice Number	25	Wholesaler sales invoice number
Invoice Date	10	Format mm/dd/yyyy
Total Invoice Amount	11.2	9 whole dollar with 2 decimal places
NACS Item/Product Type Code	8	See list below for commonly used codes
Item/Product Type Description	25	The description of the product sold to retailer such as cigarettes, cigars, tobacco, beer, groceries, sundries, etc.
Item/Product Total Price for Invoice	11.2	9 whole dollar with 2 decimal places

Partial NACS Category listing

Item/Product Type	Code
Cigarettes	02-00-00
Other Tobacco	03-00-00
Cigars	03-02-00
Little Cigars	03-02-99*
Roll Your Own	03-06-99*
Beer	04-00-00
Packaged Beverages (Non-alcoholic)	07-00-00
Bottled Water	07-05-00
Alternative Packaged Beverages	07-07-00
Candy	08-00-00
Perishable Grocery	18-00-00
Edible Grocery	19-00-00
Non-edible Grocery	20-00-00
Health & Beauty Care	21-00-00

Find complete list at: docs.nacsonline.com/research/nacscategorydefinitions.pdf

*Not found in NACS list - added for TN purposes only