



TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Return - Bottlers & Manufacturers of Soft Drinks

**GRO
200**

Taxable Period Beginning: _____ Ending: _____	Account No. _____ Due Date _____	SSN OR FEIN _____ Reporting Period Month Day Year Beginning: / / _____ Ending: / / _____ Please indicate the annual or monthly reporting period
		If this is an AMENDED RETURN, } <input type="checkbox"/> please check the box at right
Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 18 and mail to: TENNESSEE DEPARTMENT OF REVENUE Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242		

ROUND TO NEAREST DOLLAR

1. Gross receipts from bottled soft drinks manufactured or produced and sold in Tennessee.....	(1)		.00
2. Purchase price of bottled soft drinks obtained from out-of-state suppliers on which supplier paid the tax.....	(2)		.00
3. Purchase price of bottled soft drinks obtained from out-of-state suppliers on which you are paying the tax.....	(3)		.00
4. Taxable amount (Add Lines 1 and 3).....	(4)		.00
5. Soft Drink Tax (% of Line 4)	(5)		.00
6. Less: Franchise tax credit.....	(6)		.00
7. Less: Excise tax credit.....	(7)		.00
8. Net Soft Drink Tax (Line 5 less Lines 6 and 7).....	(8)		.00
9. Litter Control Tax (% of Line 4).....	(9)		.00
10. Total Tax (Add lines 8 and 9).....	(10)		.00
11. Less credit amount from previous Department of Revenue notice(s).....	(11)		.00
12. PENALTY { If filed LATE, compute penalty at 5% of tax (Line 10 less Line 11) for each 1 to 30-DAY PERIOD for which TAX IS DELINQUENT. (Total penalty not to exceed 25%). Minimum penalty is \$15 regardless of amount of tax due or whether there is any tax due..	(12)		.00
13. INTEREST - If filed late, compute interest at % per annum on the tax (Line 10 minus Line 11) from the due date to the date of payment.....	(13)		.00
14. Total Amount Due - Add Lines 10, 12 and 13 less Line 11 if applicable.....	(14)		.00
15. Installment (1/4 of Line 14) - (Only timely annual filers have the option to use this line).....	(15)		.00
16. Total Remittance Amount (Line 14 or Line 15).....	(16)		.00

FOR OFFICE USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE	President or other Principal Officer, Partner or Proprietor Date
SIGN HERE	Tax Return Preparer and Title Date

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

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405 B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building	State Office Building	State Office Building	Andrew Jackson Building	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.	531 Henley Street		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 you are located in Tennessee, list below the names and addresses of out-of-state suppliers from whom you purchase soft drinks

Name of Supplier or Distributor	Address of Supplier or Distributor	Trade name of Soft Drinks	Total Dollar Purchases	Do you pay the tax directly to the Tennessee Dept. of Revenue?	
				Yes	No

If you are located outside Tennessee, list below the names and addresses of out-of-state suppliers from whom you purchase soft drinks

Name of Supplier or Distributor	Address of Supplier or Distributor	Trade name of Soft Drinks	Total Dollar Purchases	Do you pay the tax directly to the Tennessee Dept. of Revenue?	
				Yes	No

NOTICE TO TAXPAYER

A credit is allowed for franchise and excise taxes paid when final reports of both gross receipts taxes and franchise and excise taxes have been filed covering the corresponding tax base period. Instructions for computing the franchise tax credit (Line 6) and the excise tax credit (Line 7) are available on the department's web site at <http://www.state.tn.us/revenue/forms/gross/gro200bottlers.pdf> for bottlers and manufacturers and at <http://www.state.tn.us/revenue/forms/gross/gro200importer.pdf> for importers. The combined franchise and excise tax credit taken on Line 6 and Line 7 cannot exceed the amount reported on Line 5.

Taxpayers who file the return and make the first quarterly payment on or before August 1st have the option of paying the balance on Line 14 in four equal installments. The initial installment amount will be paid with the return and reflected on Line 15; subsequent installment payments will be due not later than November 1st, February 1st, and May 1st. However, quarterly payments after August 1st shall bear interest on each such payment at the effective rate per annum from August 1st until the date of payment. Anyone electing the installment payment option will receive quarterly installment coupons by separate mailing.

If quarterly installment payments are not paid by the due date, penalty will be assessed for late payments at the rate of 5% of the installment for each 30 days (or portion thereof) that the installment remains unpaid subsequent to the due date, up to a maximum of 25%.