



**PRICE SCHEDULE REPORT FOR SALES OF ALCOHOLIC BEVERAGES
FOR CONSUMPTION ON THE PREMISES**

ACCOUNTING PERIOD	<input type="checkbox"/>	CALENDAR (12 Months)
	<input type="checkbox"/>	FISCAL YEAR
	<input type="checkbox"/>	13 PERIOD
	<input type="checkbox"/>	4-4-5 WEEK

BUSINESS NAME _____

LOCATION ADDRESS _____ ABC # _____

CITY _____ STATE _____ ZIP CODE _____

PERIOD COVERED (DATE) _____ TO (DATE) _____

LIST HOURS PER DAY AND DAYS PER WEEK DRINK SPECIALS ARE REGULARLY HELD:

ARE LBD AND SALES TAXES INCLUDED IN SALES PRICES? YES NO

Complete this Price Schedule Report and submit with a point-of-sale system report containing required information OR complete this Price Schedule Report and submit with a completed Standard Price Schedule Form. **IMPORTANT - The information submitted will be used by the Tennessee Department of Revenue to perform audits.**

Note: Alcohol used in food preparation must be stored separately from liquor sold by the drink. Taxpayers must keep and maintain records to support quantities sold and ounces used for food preparation.

<p>Under the penalty of perjury, I declare that I have read and understand this report and that to the best of my knowledge and belief the information provided herein is true, correct, and complete.</p>	(REPORT MUST BE SIGNED)		
	SIGNATURE OF PERSON SUBMITTING REPORT		
	PRINT NAME		
	TITLE	CORPORATE OFFICER, AGENT ETC.	DATE

Please mail the completed Price Schedule Report and price schedule information or the completed Price Schedule Report and the Standard Price Schedule Form to TN Dept. of Revenue, Attn: Price Schedule Coordinator, Tennessee Department of Revenue, P.O. Box 190644, Nashville, TN 37219, or fax them to (615) 741-1797. Please see instructions for possible electronic submission of data. If you have questions, please see our website at www.tn.gov/revenue.

INSTRUCTIONS FOR PRICE SCHEDULE REPORT

Who Must File? - A price schedule must be filed for each business location making sales of liquor, wine, or high-gravity beer.

When to File? - A price schedule must be filed prior to entering business and at least annually thereafter. We suggest filing at the end of each fiscal year. We recommend filing a new price schedule if any major changes to the drink pricing structure occur during the year that would significantly change the amount of alcohol being poured or sold at this location.

What to File? - There are two ways to submit price schedule information to the Department of Revenue. All businesses must complete the Price Schedule Report for Alcoholic Beverages for Sale on the Premises (page 1). If you use a point-of-sale (electronic cash register) system, you can simply include a report from that system, so long as the report contains the required information (see "What Information is Required" below). These reports are often referred to as product mix reports and may contain additional non-required information, which is acceptable. Additionally, if you have multiple locations, you may file a single Price Schedule Report, as long as the attached information is separated out by ABC number .

If you cannot produce a point-of-sale system report with the needed information, you must complete the Standard Price Schedule Form.

What Information is Required? - If you provide a report of all sales, or a summary of all sales, from a point-of-sale system, such report must clearly identify the following: (1) the number of drinks sold for each type of drink, or for each category of drinks with the same price and pour (or bottle) ounces; (2) the ounce pour by drink or bottle ounces of each item sold; and (3) the sales price for that sale (including drink special prices). At least one month of representative information must be provided. Summary information for a year also may be provided if monthly sales vary significantly.

If you complete the Standard Price Schedule Form, the required information is requested on the form. That information includes: (1) the number of categories of wine, liquor, or high-gravity beer sold at the same glass pour or bottle ounce and selling price (including happy hour prices or other drink specials); (2) the corresponding glass ounces poured or bottle ounces; (3) the corresponding selling prices (which includes applicable sales tax and alcoholic beverage tax); and (4) the average number of drinks poured or bottles sold per month if more than 10.

The hours per-day and days per-week that happy hour or other drink specials are regularly held is required of all filers and is provided on the Price Schedule Report (page 1).

Where and How to File? - You may mail the Price Schedule Report (completed and signed) and the additional price schedule information from point-of-sale system or the Price Schedule Report (completed and signed) and a completed Standard Price Schedule Form to Attn: Price Schedule Coordinator, Tennessee Department of Revenue, P.O. Box 190644, Nashville, TN 37219. You also may fax the information to (615) 741-1797. If you have a large amount of data and would like to submit the data electronically, please contact the Department at 615-741-8499 for instructions.



STANDARD PRICE SCHEDULE FORM

(Do not submit this form if submitting required information directly from point-of-sale system)

WINE

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounces	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1			
Wine 2			
Wine 3			
Wine 4			
Wine 5			
Wine 6			
Wine 7			
Wine 8			
Wine 9			
Submit additional sheets (or Excel rows) with same information for additional Wine categories.			

LIQUOR

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Liquor 1			
Liquor 2			
Liquor 3			
Liquor 4			
Liquor 5			
Liquor 6			
Liquor 7			
Liquor 8			
Liquor 9			
Submit additional sheets (or Excel rows) with same information for additional Liquor categories.			

HIGH GRAVITY BEER

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounces	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
High Gravity 1			
High Gravity 2			
High Gravity 3			
High Gravity 4			
High Gravity 5			
High Gravity 6			
High Gravity 7			
High Gravity 8			
High Gravity 9			
Submit additional sheets (or Excel rows) with same information for additional High Gravity Beer categories.			

INSTRUCTIONS FOR STANDARD PRICE SCHEDULE FORM

The Standard Price Schedule Form is an alternative to submitting the required information directly from a point-of-sale system.

INSTRUCTIONS: Separate all information into charts per item type (liquor, wine and high-gravity beer) on this provided form or in Excel format. List together in one category all sales made of that item type at the same pour ounce and the same selling price. If either the pour ounce or the selling price is different, create a new category. List the PER MONTH average quantity of drinks actually poured for each category. If the average number of drinks actually poured per month in any category is less than 10, do not include that category.

If a drink is sold on special (e.g., happy hour) for a special price or 2 for 1, include the number of drinks actually poured. For example, if a business sells two drinks for \$5.00 at happy hour, and both drinks are poured, then list \$5.00 for the selling price and include 2 drinks poured in the monthly average. If the second drink was not poured, do not include it in the monthly average.

You can mail a completed copy of the Standard Price Schedule Form, along with a signed copy of the Price Schedule Report, to Attn: Price Schedule Coordinator, Tennessee Department of Revenue, P.O. Box 190644, Nashville, TN 37219. You also may fax the information to (615) 741-1797.

EXAMPLE 1

John's Pub sells four varieties of wines at 6 oz pours for \$3.00 per glass during happy hour and \$4.50 at regular price. John must determine the average number of glasses he sold at happy hour price and how many he sold at regular price. Because the happy hours sales are all made at the same pour and price, John will combine his happy hour sales into Category 1 in the wine section on his Price Schedule Form and report the average number of sales per month in this category. John will also combine the regular price sales into Category 2 on his Price Schedule Form and report the average number of sales per month in that category.

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1	6 OZ	\$3.00	350
Wine 2	6 OZ	\$4.50	175

EXAMPLE 2

John's Pub sells many varieties of wines at different pour sizes and prices. John must categorize his wine sales, with each category being sold at the same pour size and price. He must next determine the average number of glasses he sold per month for each of the categories. For Wine 3, which sells at 6 oz pours for \$10.00, he only sold an average of 8 glasses per month, so he left that category off of his Price Schedule Form.

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1	6 OZ	\$5.00	200
Wine 2	6 OZ	\$7.00	120
Wine 4	12 OZ	\$14.00	50
Wine 5	25.36 OZ	\$15.00	25

Note: In both of the above examples, we only reported the wine sales. The same analysis would be done for liquor and high-gravity beer sales as well.