

INSTRUCTIONS

- General:** There is levied upon on the sale or gift of wine a tax of \$.2906 per liter and on spirits a tax of \$1.0567 per liter, and proportional rate per liter or container of more or less than one liter.
- Due Date:** The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers (accountants, attorneys etc.) must also sign the return.
- Penalty and
Interest:** If filed late, penalty is computed at 5% of the total tax due for each 30 day period that the return is late. Total penalty is not to exceed 25% with a minimum of \$15.00 regardless of tax due. If filed late, compute interest at the current rate on the tax until tax is paid.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

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

Nashville	Knoxville	Chattanooga	Jackson	Memphis
(615) 253-0600	(423) 594-6100	(423) 634-6266	(901) 423-5747	(901) 537-2904
Andrew Jackson Building 500 Deaderick Street	7175 Strawberry Plains Pike Suite 209	1301 Riverfront Parkway Suite 203	Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	3150 Appling Road Bartlett, TN 38133

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

SCHEDULE A

Merchandise Inventory: Compute and transfer amounts on Line 5 to Line 1 on front of return.

	COLUMNONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Number of liters on hand beginning of month	_____	_____
2. Total liters purchased (attach printout)	_____	_____
3. Number of liters available (add Lines 1 & 2)	_____	_____
4. Liters on hand at end of month	_____	_____
5. Total liters disposition (subtract Line 4 from Line 3)	_____	_____

NOTE: Printouts for purchases and for exemptions, Schedule B, Lines 1 thru 3, must be attached along with any other documentation for exemptions, Schedule B, Lines 4 thru 7.

SCHEDULE B

Exemptions-Liters: Compute and transfer amounts on Line 8 to Line 2 on front of return.

	COLUMNONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Sales to other wholesalers	_____	_____
2. Returns to Distillers, Suppliers or Exports	_____	_____
3. Returns from retailers	_____	_____
4. Damaged or deteriorated merchandise	_____	_____
5. Sales for sacramental purposes	_____	_____
6. Sales to military installations	_____	_____
7. Accountable losses by fire or otherwise	_____	_____
8. Total exemptions (add Lines 1 thru 7)	_____	_____