



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

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266 1301 Riverfront Pkwy Suite 203 Chattanooga, TN 37402	(731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd. Jackson, TN 38301	(423) 854-5321 204 High Point Drive PO Box 2365 Johnson City, TN 37605-2365	(865) 594-6100 7175 Strawberry Plains Pike Suite 209 Knoxville, TN 37914	(901) 213-1400 3150 Appling Road Bartlett, TN 38133	(615) 253-0600 Andrew Jackson Building 500 Deaderick Street Nashville, TN 37242

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

**INSTRUCTIONS**

- General:** A per gallon tax is levied on the sale or gift of wine, distilled spirits with an alcohol content of greater than 7% by weight, alcoholic beverages and high alcohol content beer with an alcohol content greater than 5% through and including 7% by weight, high alcohol content beer with an alcohol content greater than 7%, and a proportional rate per gallon or container of more or less than one gallon. The tax rate on the per gallon sale or gift of high alcohol content beer with an alcohol content greater than 7% is the same rate as the tax rate on the sale or gift of wine.
- Due Date:** The return, along with the appropriate tax payment, must be filed on or before the 15th day of the month following the period covered.
- Rate:** The tax on distilled spirits is \$4.40 per gallon; the tax on wine and high alcohol content beer with an alcohol content greater than 7% is \$1.21 per gallon, and the tax on alcoholic beverages and high alcohol content beer with an alcohol content greater than 5% through 7% is \$1.10 per gallon.
- Penalty:** If the return is filed and/or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 7 from Line 6 and compute penalty as follows: 1-30 days = 5%; 31-60 days = 10%; 61=90 days = 15%; 91-120 days = 20%; 121 days and over - 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15.
- Interest:** Calculate the interest due. Multiply the amount of tax due and reported on Line 6 less Line 7 by the number of days delinquent. Multiply that result by the current interest rate. Divide that result by 365.25.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 on 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 return.
- Taxpayer/  
Tax Preparer's  
Signature:** You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.
- Amended  
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

**SCHEDULE A**

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

	COLUMN ONE DISTILLED SPIRITS (Alcohol content > 7%)	COLUMN TWO DISTILLED SPIRITS (Alcohol content 7% or less)	COLUMN THREE WINE & HIGH ALCOHOL CONTENT BEER
1. Number of gallons on hand beginning of month	_____	_____	_____
2. Total gallons purchased (Attach printout) .....	_____	_____	_____
3. Number of gallons available (Add Lines 1 & 2) ..	_____	_____	_____
4. Gallons on hand at end of month .....	_____	_____	_____
5. Total gallons 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 - Gallons: Compute and transfer amounts on Line 8 to Line 2 on front of return.

	COLUMN ONE DISTILLED SPIRITS (Alcohol content > 7%)	COLUMN TWO DISTILLED SIPRITS (Alcohol content 7% or less)	COLUMN THREE WINE & HIGH ALCOHOL CONTENT BEER
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) .....	_____	_____	_____