

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	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Suite 209	3150 Appling Road	Andrew Jackson Building
State Office Building	Lowell Thomas Building		7175 Strawberry	Bartlett	500 Deaderick Street
540 McCallie Avenue	225 Martin Luther King Blvd.		Plains Pike		

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:** There is a tax imposed on the sale of alcoholic beverages at wholesale and high alcohol content beer per case sold in Tennessee. The tax should be paid monthly by the wholesaler. [Tenn. Code Ann. Section 57-6-201(a)]
- Due Date:** The return for Alcoholic Beverage Enforcement Tax is due to be filed on or before the 15th day of the month following the filing period.
- Taxpayer/
Tax Preparers
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.
- Amended
Return:** If this is an amended return, please indicate "Period Ending" and check the appropriate box below.

COMPUTATION OF TAX

1. Total number of cases of distilled spirits, wine, and high alcohol content beer sold at wholesale.
2. Gross cases of distilled spirits and wine returned by retailers.
3. Subtract Line 2 from Line 1.
4. Tax liability (multiply Line 3 by tax rate).
5. Authorized adjustments for unsalable beverages.
6. Net tax due - subtract Line 5 from Line 4 in both columns.
7. Total Tax Due - add the totals from Line 6 in both columns.
8. Enter any outstanding credit amount from previous Department of Revenue notice(s).
9. If filed late, penalty is computed at 5% of the tax (Line 7 minus Line 8) for each 30 day period that the report is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether there is any tax due.
10. If filed late, interest is computed on the tax (Line 7 minus Line 8) at the current rate from due date until date paid.
11. Total remittance amount (Add Lines 7, 9, and 10; subtract Line 8 if applicable).