

Instructions: Alcoholic Beverage Enforcement Tax Return

There is a **15 cent per case** tax imposed on the wholesale sale of alcoholic beverages and high alcohol content beer in Tennessee. For descriptions of what constitutes a case, see TENN. COMP. R. & REGS. 1320-04-06-.04.

The return along with the appropriate tax payment is due on or before the 15th day of the month following the period covered. Taxpayers should file and make their tax payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

Return

Round cases to four decimal places.

- Line 1: Enter the total number of cases of distilled spirits, wine, and high alcohol content beer sold at wholesale.
- Line 2: Enter the number of cases returned by retailers.
- Line 3: Subtract Line 2 from Line 1.
- Line 4: Multiply Line 3 for each column by **\$0.15**.
- Line 5: Add all columns under Line 4.
- Line 6: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 7: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 5.
- Line 8: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 5.
- Line 9: Add Lines 5, 7, and 8; subtract Line 6.