

Schedule A - Tax Computation

Attach additional schedules as needed.

Situs Codes (a)	County or City (b)	Total \$35.60 Tax Collected (c)	\$34.51 (d)	\$0.92 (e)	\$0.17 (f)
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____	_____
31. _____	_____	_____	_____	_____	_____
32. _____	_____	_____	_____	_____	_____
33. _____	_____	_____	_____	_____	_____
34. _____	_____	_____	_____	_____	_____
35. _____	_____	_____	_____	_____	_____
Totals (add Lines 1 through 35).....		(c) _____	(d) _____	(e) _____	(f) _____

Instructions: Wholesale Beer Tax Return

Wholesalers of beer must pay a monthly tax of **\$35.60** per barrel of beer sold at wholesale in Tennessee. Manufacturers of beer selling their products at retail under Tenn. Code Ann. § 57-5-101(c) are also subject to this tax. A "barrel" is 31 liquid gallons of beer. Beer is defined as any alcoholic beverage, other than wine, that has an alcohol content of 8 percent or less by weight. Wholesale sales of barrels of more or less than 31 liquid gallons are taxed at a proportionate rate. Of the \$35.60 tax, **\$34.51** is paid directly to the county or city in which the sale is made, **\$0.92** is retained by the wholesaler, and **\$0.17** is remitted to the Department of Revenue with this form.

The return along with the appropriate tax payment is due monthly on or before the 20th day of the month following the period covered. In addition to filing this return and submitting the amount listed on Line 8 to the Department of Revenue, you should submit your completed return and appropriate payment amount shown in Schedule A, column (d) to each county or city listed in Schedule A, column (b). The Department of Revenue does not make any payments to counties or cities on your behalf. Returns and payments submitted to the Department should be done online by visiting the Department's website at www.tn.gov/revenue. Alternatively, you may mail returns and payments owed to the Department 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

- Line 1: Enter the total amount of tax owed from Schedule A, column (c).
- Line 2: Enter the total amount of tax paid directly to the counties and cities from Schedule A, column (d).
- Line 3: Enter the total amount of vendor's compensation retained from Schedule A, column (e).
- Line 4: Enter the total amount of tax owed to the State from Schedule A, column (f). This should equal Lines 2 and 3 subtracted from Line 1.
- Line 5: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 6: 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 4.
- Line 7: 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 4.
- Line 8: Add Lines 4, 6, and 7; subtract Line 5.

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In columns (a) and (b), list every city and/or county, including situs codes, in which you made wholesale sales during the period. You can find a link to the county and city situs codes on the Department's website by clicking on Additional Resources for Researchers under the Tax Resources tab. In column (c), list the total amount of tax owed on sales made in each county or city. In column (d), list the portion of the total tax that is owed to the county or city. In column (e), list the portion of the total tax that you are retaining for vendor's compensation. In column (f), list the portion of the total tax that is owed to the State. Total the amounts in columns (c)-(f) and enter here in the appropriate space and on Lines 1-4 of the return.