

Instructions: Beer Barrelage Tax Return

The manufacture or importation of beer in Tennessee is subject to a per-barrel tax. For the purposes of this tax, a barrel is comprised of 31 gallons. Beer is defined as any alcoholic beverage, other than wine, that has an alcohol content of 8 percent or less by weight.

The return along with the appropriate tax payment is due monthly on or before the 20th 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

- Line 1: Enter the total number of barrels of beer, or portion thereof, manufactured in Tennessee. This amount may include up to four decimal places.
- Line 2: Enter the total number of barrels of beer, or portion thereof, imported into Tennessee from out-of-state suppliers. This amount may include up to four decimal places.
- Line 3: Enter the total number of barrels of beer, or portion thereof, exported out of Tennessee for sale, distribution, or gift, and the total number of barrels of beer, or portion thereof, dispensed gratuitously and consumed on the premises. This amount may include up to four decimal places.
- Line 4: Enter the number of barrels of beer, or portion thereof, sold within the geographical boundaries of a fort, base, camp, or post of the armed forces of the United States, or sold to post exchanges, ship service stores, commissaries, and messes operated by the United States armed forces. The taxpayer must maintain copies of all invoices to support the amounts claimed. Invoices must be signed by the military officers in charge of the armed forces facilities to which sales were made. This amount may include up to four decimal places.
- Line 5: Add Lines 1 and 2, and subtract Lines 3 and 4.
- Line 6: Multiply Line 5 by **\$4.29**. Round to the nearest dollar.
- Line 7: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 8: 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 6.
- Line 9: 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 6.
- Line 10: Add Lines 6, 8, and 9; subtract Line 7.