



TENNESSEE DEPARTMENT OF REVENUE
Application for Certificate of Registration
for Beer Manufacturers/Importers

BER
115

Tennessee beer manufacturers/importers must provide a bond in the amount of \$20,000 with the application and appropriate fee.

Legal Name of Applicant		FEIN or SSN	
DBA Name (if different from above)			
Business Location Address (physical address only; no P.O. Box)		City	State
			ZIP Code
Mailing Address		City	State
			ZIP Code
Business Telephone Number	Business Fax Number	Business Email Address	
Contact Name	Contact Telephone Number	Contact Email Address	

Is business located inside city limits? Yes No If yes, specify city: _____

Type of Ownership:

- | | | |
|--|--|---|
| <input type="checkbox"/> Sole Proprietorship | Partnership (choose type below) | Corporation (choose type below) |
| <input type="checkbox"/> Marital Joint Ownership | <input type="checkbox"/> General Partnership | <input type="checkbox"/> Tennessee Domestic Corporation |
| <input type="checkbox"/> Estate/Trust | <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Foreign Corporation |
| | <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> S Corporation |
| Limited Liability Company (choose type below) | | |
| <input type="checkbox"/> Multi-Member LLC | | |
| <input type="checkbox"/> Single Member LLC | | |
| <input type="checkbox"/> Professional LLC | | |

Identify owners, officers, or partners (if more space is required attach additional sheets)

Name	Name
Address	Address
City State ZIP Code	City State ZIP Code
Telephone Number	Telephone Number

1. Application fee (\$40)..... _____
2. Penalty (see instructions)..... _____
3. Total amount due (add Lines 1 and 2)..... _____

Under penalties of perjury, I declare that the statements in this application are true and correct to the best of my knowledge and belief. This application applies only to the specified business and location listed hereon.

 Authorized Signature and Title _____
 Date

Instructions: Application for Certificate of Registration for Beer Manufacturers/Importers

Every entity manufacturing or importing beer in Tennessee must register each location with the Department of Revenue before beginning business and must renew its registration each year. The registration or renewal must include an annual registration fee of **\$40**. Beer is defined as any alcoholic beverage, other than wine, that has an alcohol content of 8 percent or less by weight.

In addition to the registration fee, every Tennessee beer manufacturer or importer must furnish a bond of \$20,000 payable to the Department. However, after filing for and paying the beer tax for three consecutive months, the manufacturer or importer may request to reduce the bond to twice the average amount of tax owed over the previous three months.

The application along with the appropriate fee payment from Line 3 and the bond amount is due within 20 days following the beginning of business and on or before January 20 of each subsequent year. Taxpayers should file and make their payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail applications and payments to the address listed below.

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

Application

Complete the form with the manufacturer's or importer's business information.

Line 1: Enter **\$40**.

Line 2: Penalty is calculated at a rate of \$5 a month, or portion thereof, that an application is delinquent, up to a maximum of \$40. If your application is filed after January 20 or more than 20 days after commencement of business, whichever is applicable, enter the appropriate penalty amount.

Line 3: Add Lines 1 and 2.