



STANDARD PRICE SCHEDULE FORM

(Do not submit this form if submitting required information directly from point-of-sale system)

WINE

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounces	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1			
Wine 2			
Wine 3			
Wine 4			
Wine 5			
Wine 6			
Wine 7			
Wine 8			
Wine 9			
Submit additional sheets (or Excel rows) with same information for additional Wine categories.			

LIQUOR

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Liquor 1			
Liquor 2			
Liquor 3			
Liquor 4			
Liquor 5			
Liquor 6			
Liquor 7			
Liquor 8			
Liquor 9			
Submit additional sheets (or Excel rows) with same information for additional Liquor categories.			

HIGH GRAVITY BEER

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounces	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
High Gravity 1			
High Gravity 2			
High Gravity 3			
High Gravity 4			
High Gravity 5			
High Gravity 6			
High Gravity 7			
High Gravity 8			
High Gravity 9			
Submit additional sheets (or Excel rows) with same information for additional High Gravity Beer categories.			

INSTRUCTIONS FOR STANDARD PRICE SCHEDULE FORM

The Standard Price Schedule Form is an alternative to submitting the required information directly from a point-of-sale system.

INSTRUCTIONS: Separate all information into charts per item type (liquor, wine and high-gravity beer) on this provided form or in Excel format. List together in one category all sales made of that item type at the same pour ounce and the same selling price. If either the pour ounce or the selling price is different, create a new category. List the PER MONTH average quantity of drinks actually poured for each category. If the average number of drinks actually poured per month in any category is less than 10, do not include that category.

If a drink is sold on special (e.g., happy hour) for a special price or 2 for 1, include the number of drinks actually poured. For example, if a business sells two drinks for \$5.00 at happy hour, and both drinks are poured, then list \$5.00 for the selling price and include 2 drinks poured in the monthly average. If the second drink was not poured, do not include it in the monthly average.

You can mail a completed copy of the Standard Price Schedule Form, along with a signed copy of the Price Schedule Report, to Attn: Price Schedule Coordinator, Tennessee Department of Revenue, P.O. Box 190644, Nashville, TN 37219. You also may fax the information to (615) 741-1797.

EXAMPLE 1

John’s Pub sells four varieties of wines at 6 oz pours for \$3.00 per glass during happy hour and \$4.50 at regular price. John must determine the average number of glasses he sold at happy hour price and how many he sold at regular price. Because the happy hours sales are all made at the same pour and price, John will combine his happy hour sales into Category 1 in the wine section on his Price Schedule Form and report the average number of sales per month in this category. John will also combine the regular price sales into Category 2 on his Price Schedule Form and report the average number of sales per month in that category.

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1	6 OZ	\$3.00	350
Wine 2	6 OZ	\$4.50	175

EXAMPLE 2

John’s Pub sells many varieties of wines at different pour sizes and prices. John must categorize his wine sales, with each category being sold at the same pour size and price. He must next determine the average number of glasses he sold per month for each of the categories. For Wine 3, which sells at 6 oz pours for \$10.00, he only sold an average of 8 glasses per month, so he left that category off of his Price Schedule Form.

Category (Group of sales at same pour ounce and same selling price)	Glass Pour by Ounce or Bottle Ounce	Selling Price (including sales tax and LBD tax)	Average Number of Drinks or Bottles Poured Per Month Per Category (Do not include category if this number is less than 10)
Wine 1	6 OZ	\$5.00	200
Wine 2	6 OZ	\$7.00	120
Wine 4	12 OZ	\$14.00	50
Wine 5	25.36 OZ	\$15.00	25

Note: In both of the above examples, we only reported the wine sales. The same analysis would be done for liquor and high-gravity beer sales as well.