TENNESSEE DEPARTMENT OF REVENUE
ALCOHOLIC BEVERAGES FOR CONSUMPTION ON THE PREMISES
(LIQUOR BY THE DRINK TAX)

RV-R0000101 INTERNET (03-01)

Filing Period		Due Date		FEIN
				ACCOUNT NO.

This return must be filed and the proper tax paid on or before 15 days following the end of the reporting period. THE RETURN MUST BE FILED TIMELY EVEN THOUGH NO TAX IS DUE.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 7 and mail to:
Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

REMINDERS
1) Read instructions and complete Schedule A on reverse side before preparing this worksheet.
2) Transfer the amounts reported in the worksheet to the corresponding item numbers in the bottom portion.
3) Be sure to sign and date your return in the signature box on the back of the form.

Please complete in blue or black ink.

WORKSHEET FOR COMPUTING TAX

ROUND TO NEAREST DOLLAR

1. GROSS SALES (Enter total from Line f, Schedule A, reverse side)		00
2. TAXABLE BASE (Divide Line 1 by ; Sales tax rate is)		00
3. TAX (% of Line 2)		00
4. ENTER CREDIT AMOUNT (If applicable)		00
5. PENALTY (If filed late, see instructions on reverse side)		00
6. INTEREST (If filed late, see instructions on reverse side; current interest rate per annum is 8.25%)		00
7. TOTAL AMOUNT REMITTED (Add Lines 3, 5, and 6; subtract Line 4 (credit) if applicable to determine amount due		00

Keep Upper Portion For Your Records
Return Copy Below - Detach Here

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

LBD 103

TENNESSEE DEPARTMENT OF REVENUE
LIQUOR-BY-THE-DRINK TAX RETURN

Filing Period		Due Date	
ACCOUNT NO.			

If an amended return, check box above

1. GROSS SALES (Enter total from Line f, Schedule A)	00
2. TAXABLE BASE divide Line 1 by (Sales tax Rate is	00
3. TAX (15% of Line 2)	00
4. CREDIT AMOUNT	00
5. PENALTY	00
6. INTEREST (% per annum)	00
7. TOTAL AMOUNT REMITTED	00

INSTRUCTIONS

GENERAL: Since you have been licensed to sell alcoholic beverages for consumption on the premises, you are required to file monthly returns and pay the applicable 15% tax. You are to report gross sales of alcoholic beverages, including all taxes in Schedule A. Sales of beer, food, and other items are NOT to be included in this report.

DUE DATE: The return along with the appropriate tax payment are due to be filed on or before the 15th day following the end of your accounting period. In addition to penalty and interest being assessed, the late filing of a return or the underpayment of the tax must be reported to the Alcoholic Beverage Commission by the Department of Revenue. Returns delinquent or underpaid three (3) times during one license period may subject your license to suspension or revocation.

TAXPAYER/TAX PREPARER'S SIGNATURE: You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return.

FILING: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 7 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242. NOTE: The payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

AMENDED RETURNS: If this return is an "Amended Return," please indicate "Period Ending" on the front and check the appropriate box on the back of the form.

COMPUTATION OF TAX:

Line 1: Compute GROSS SALES including all taxes in Schedule A (back of return) and transfer total from Line f to Line 1 (front of return).

Line 2: The tax base factor is 1.15 plus your state and local sales tax rate. Divide Line 1 by this factor to determine TAXABLE BASE.

Line 3: Multiply Line 2 by 15% to determine GROSS RECEIPTS TAX.

Line 4: Enter the amount of any outstanding CREDIT AMOUNT of gross receipts tax previously notified by the department.

Line 5: If filed late, PENALTY is computed at 5% of the tax (Line 3 minus the credit on Line 4) for each 30-day period or any fractional part of a 30-day period that the return is delinquent. Total penalty is not to exceed 25% of the tax due; the minimum penalty is $15.00 regardless of the amount of tax due or whether there is any tax due.

Line 6: If filed late, INTEREST is computed at the current rate on the tax (Line 3 minus the credit on Line 4) from the due date to the date paid. (Formula: Tax multiplied by current interest rate multiplied by the number of days late divided by 365.)

Line 7: Add Lines 3, 5, and 6; if credit balance entered on Line 4, subtract from total of Lines 3, 5, and 6 to determine net amount due.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga
(423) 634-6266
1301 Riverfront Parkway
Suite 203

Knoxville
(865) 594-6100
7175 Strawberry Plains Pike
Suite 209

Jackson
(731) 423-5747
Room 405 B
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City
(423) 854-5321
204 High Point Drive

Memphis
(901) 213-1400
3150 Appling Road

Nashville
(615) 253-0680
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

If your account number is not preprinted on the front of the return, enter your social security number (SSN) and/or federal employer identification number (FEIN) in the spaces below:

SCHEDULE A - WORKSHEET
GROSS SALES INCLUDING ALL TAXES:

Compute gross sales of distilled spirits and wine including alcoholic beverages tax (15%) and applicable sales tax.
(Transfer amounts to Schedule A below)

a) TOTAL SALES - Regular Prices	$
b) TOTAL SALES - Happy Hour Sales	$
c) TOTAL SALES - Other Special Prices	$
d) TOTAL SALES - Other Special Prices	$
e) TOTAL SALES - Other Special Prices	$
f) GROSS SALES - (total of lines a through e)	$

Check appropriate box and fill in number below:
FEIN or SSN

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature — Date

Signature of Preparer other than Taxpayer — Date

Tax Preparer's Address — Phone Number

SCHEDULE A

a) TOTAL SALES - Regular Prices	$
b) TOTAL SALES - Happy Hour Sales	$
c) TOTAL SALES - Other Special Prices	$
d) TOTAL SALES - Other Special Prices	$
e) TOTAL SALES - Other Special Prices	$
f) GROSS SALES -(total of lines a through e; enter on Line 1 on front of return)	$