

Beer Manufacturer and Wholesaler Registration

Beer Manufacturers and Wholesalers Must Register With the Department Each Year

Anyone in Tennessee that manufactures or distributes beer at wholesale is required to register with the Department. Upon initial registration, beer manufacturers and wholesalers must also post a bond. To register, they must submit a registration application and a registration fee (\$20 for wholesalers, \$40 for manufacturers). The registration must be renewed each year.

Note that the registration requirement is separate from the requirement to obtain a permit or license. Permanent and temporary permits or licenses are obtained from the county or city in which the manufacturer or wholesaler is located.

The Department Will Only Issue Registrations on an Annual Basis

The Department only issues beer manufacturer and wholesaler registrations on an annual basis. The Department does not issue these registrations on a short-term or partial year basis. Even if a beer manufacturer or wholesaler plans on doing

business in Tennessee for less than one year, its registration will be valid for an entire calendar year.

Manufacturers and Wholesalers Must Apply Using Paper Forms

Taxpayers can find the appropriate registration form on the Department's website, www.tn.gov/revenue, under "Taxes," then "Beer Taxes," then "Forms." Please mail registration applications to:

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

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 57-5-102 and 57-5-110