

Revised Beer Tax Return

Beer
taxes
notice
#03-04

Enclosed is the newly revised [Beer Tax Return, RV-R0007401 \(BER 108\)](#), for the March 2003 filing period. **Effective with the return filed for sales during March 2003, due to be filed with the Department of Revenue not later than April 20, 2003**, this return will be filed for all future filing periods. However, any amended returns filed for periods in which the previous beer tax return was filed initially **must also be filed using the previous beer tax return**.

Tenn. Code Ann. Section 57-5-201 mandates a tax rate of \$4.29 per barrel of beer sold in Tennessee. The revision to the beer tax return now allows the calculation of beer tax due based solely on a barrel basis rather than on the basis of gallons, half-barrels, quarter-barrels, and cases sold as previously reported on the beer return.

To complete the revised return, you will:

- (1) Enter the total number of barrels received on Line 1 of the Beer Tax Return.
- (2) Enter the number of exempt barrels sold to the military on Line 2 of the return.
- (3) Subtract Line 2 from Line 1 to obtain the number of taxable barrels.
- (4) Multiply the quantity on Line 3 by the tax rate, \$ 4.29, on Line 4.

(5) Enter any outstanding credit on Line 5.

(6) Calculate any penalty due if not timely filed on Line 6.

(7) Calculate any interest due if not timely filed on Line 7.

(8) Calculate the total tax due on Line 8 by adding Lines 4, 6, and 7 and subtracting Line 5.

You will no longer need to send back-up documentation to the Department of Revenue when you file the monthly return. However, you **must** maintain the back-up documentation in your files for audit purposes.

Have questions or comments? Please let us know. [Contact us](#).

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