

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

Chattanooga (423) 634-6266 1301 Riverfront Pkwy Suite 203 Chattanooga, TN 37402	Jackson (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd. Jackson, TN 38301	Johnson City (423) 854-5321 204 High Point Drive Johnson City, TN 37605-2365	Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209 Knoxville, TN 37914	Memphis (901) 213-1400 3150 Appling Road Bartlett, TN 38133	Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street Nashville, TN 37242
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Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** There is levied on any distiller or manufacturer, licensed in Tennessee, a tax on its own product as may be needed for its own use not to exceed 100 cases per month.
- Due Date:** The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.
- Rate:** The rate of tax is \$4.40 per gallon or portion of a gallon.
- Penalty and Interest:** If filed late, penalty is computed at 5% of the tax (Line 2 minus Line 3) for each 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. Interest is computed at the current rate of the tax (Line 2 minus Line 3) due from the due date to the date paid.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 6 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.
- Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

COMPUTATION OF TAX

- Total number of gallons for own use.
- Multiply the total number of gallons (Line 1) by the \$4.40 per gallon tax rate.
- Enter outstanding credit amount from previous Department of Revenue notice(s).
- If filed late, penalty is computed at 5% of the tax (Line 2 minus Line 3) for each 30 day period that the return is delinquent. Total penalty is 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.
- If filed late, interest is computed at the current rate on the tax (Line 2 minus Line 3) from the due date to the date paid.
- Total amount remitted: Add Lines 2, 4, and 5; subtract Line 3 if applicable.

SCHEDULE A

Bottle size (in gallons)						
Distilled spirits for own use (# of bottles)						Total gallons

I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE	Signature of taxpayer
SIGN HERE	Date
SIGN HERE	If preparer other than taxpayer
	Date