



TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Return - Mixing Bar Tax

RV-R0003201 (10/18)

GRO 204

Form with fields: Filing Period, Due Date, Account Number, FEIN/SSN, Legal Name, Mailing Address, City, State, ZIP Code, and Remit amount information.

Round to the nearest dollar

- 1. Total gross receipts from drink setups (1)
2. Tax due (multiply Line 1 by the applicable rate) (2)
3. Credit memo balance (3)
4. Penalty (see instructions)..... (4)
5. Interest (see instructions) (5)
6. Total amount due (add Lines 2, 4, and 5; subtract Line 3)..... (6)



Declaration box: 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. Includes fields for Taxpayer's Signature, Date, Title, Tax Preparer's Signature, Preparer's PTIN, Date, Telephone, Preparer's Address, City, State, ZIP Code, and Preparer's Email Address.

FOR OFFICE USE ONLY

Two rows of empty rectangular boxes for office use.

Instructions: Gross Receipts Tax Return – Mixing Bar Tax

Anyone selling setups for mixed drinks or alcoholic beverages for consumption by persons supplying alcoholic beverages from their own bottle or other container, including country clubs, night clubs, private clubs, and fraternal societies are subject to a gross receipts tax on those sales. Sales of setups include sales of water, soft drinks, ice, or any item capable of being used to prepare a mixed drink. Gross receipts includes sales tax on the sale of the setup.

The return along with the appropriate tax payment is due monthly, on or before the 20th day of the month following the month in which the gross receipts are derived. Taxpayers should file and make their tax payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Filing Period" and check the appropriate box on the front of this form.

Return

- Line 1: Enter the total gross receipts from the sale of drink set-ups.
- Line 2: Multiply Line 1 by **15%**.
- Line 3: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 4: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 2.
- Line 5: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 2.
- Line 6: Add Lines 2, 4, and 5, and subtract Line 3.