



TENNESSEE DEPARTMENT OF REVENUE APPLICATION AND PERMIT FOR PRODUCTION OF FUEL ALCOHOL

See general registration information on the back of this application. For additional information regarding this application you may call Taxpayer Services between 8 a.m. and 4:30 p.m. (CT), Monday through Friday, holidays excepted. Please see the back of this notice for local offices and phone numbers.

1. NAME AND EXACT LOCATION; 2. BUSINESS MAILING ADDRESS; 3. City and state where business records are to be located; 4. Business telephone number

5. Type of Ownership: Proprietorship Partnership Corporation Limited Liability Company

SSN FEIN

6. Identify owners, officers, or partners

Name Address City, State, ZIP Code Phone No. (for two owners)

7. Is this fuel solely for your own use? Yes No If No, explain:

8. Estimated quantity of fuel alcohol to be produced annually. Gallons

9. Estimated quantity to be sold to others. Gallons

Table with 3 columns: Production, Fee Required, Fee Paid. Rows for 1-999 Gallons, 1,000-2,500 Gallons, Over 2,500 Gallons, and Total Fee.

FOR OFFICE USE ONLY

Grid for office use

Grid for office use

In accordance with T.C.A. Section 60-4-101 and 102, I hereby apply for permission to produce fuel alcohol and I enclose \$ as an annual license fee...

SIGN HERE

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

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266 Suite 203 1301 Riverfront Parkway	(731) 423-5747 Room 405-B Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 Room 606 State Office Building 531 Henley Street	(901) 213-1400 3150 Appling Road	(615) 253-0600 3rd Floor 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.

GENERAL REQUIREMENTS

If you are considering producing fuel alcohol, you must have a valid license from the Tennessee Department of Revenue prior to beginning operation.

This license must be renewed annually and a fee paid. The fee depends on the number of gallons that you anticipate producing and is as follows:

Up to 1,000 Gallons	\$0
1,000-2,500 Gallons	\$50
Over 2,500 Gallons	\$100

If your production is greater than anticipated and your fee should have been more, please send a letter of explanation and the additional fee to the department.

The State Alcoholic Beverage Commission will be notified when you have qualified to produce fuel alcohol. A federal permit must also be obtained from:

Bureau of Alcohol, Tobacco, and Firearms
P.O. Box 2994
Atlanta, GA 30370

While no proof level has been established for fuel alcohol, it must be denatured immediately after distillation. Employees with the Department of Revenue may inspect the production process to insure that the denaturing requirement is being met and that proper records are being kept.

Anyone selling fuel alcohol must be licensed and bonded with the Department, unless it is sold to a bonded licensee who will assume all reporting requirements and pay any taxes due. If the fuel alcohol is used solely for personal use, no tax is due.

Licensees must keep records of all fuel alcohol produced. If any of the alcohol is sold, information as to the amount sold, the date of the transaction, and the purchaser must be recorded. If tax is collected, this must be shown and the tax paid to the state.

ASSISTANCE

For additional information or assistance regarding this application you should contact the Department of Revenue. Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out of state callers may call (615) 253-0600. You may call either of these numbers between 8:00 a.m. and 4:30 p.m. (Central Time), Monday through Friday, holidays excepted. You may direct any correspondence or submit written information to the following address: Tennessee Department of Revenue, 500 Deaderick Street, Nashville, TN 37242.