



TENNESSEE DEPARTMENT OF REVENUE
Price Schedule Report for Sales of Alcoholic
Beverages for Consumption on the Premises

RV-F1407001 (1/18)

Business Name _____

Location Address _____ ABC # _____

City _____ State _____ Zip Code _____

Contact Person _____ Phone _____

Period Covered (Date) _____ to (Date) _____

List hours per day and days per week drink specials are regularly held:

If submitting point-of-sale system reports, please indicate whether the price shown on the report reflects:

Base price Base price + LBD tax Base price + sales tax Base price + LBD tax + sales tax

Complete this Price Schedule Report and submit with a point-of-sale system report containing required information OR complete this Price Schedule Report and submit with a completed Standard Price Schedule Form through your TNTAP account. **IMPORTANT - The information submitted will be used by the Tennessee Department of Revenue to perform audits.**

Note: Alcohol used in food preparation must be stored separately from liquor sold by the drink. Taxpayers must keep and maintain records to support quantities sold and ounces used for food preparation.

Under penalties of perjury, I declare that I have read and understand this report and that to the best of my knowledge and belief the information provided herein is true, correct, and complete.

Name _____

Title _____

Signature _____

Date _____

Instructions: Price Schedule Report

Who Must File? – A price schedule must be filed for each business location making sales of liquor, wine, or high-gravity beer.

When to File? – Through your TNTAP account, an initial price schedule must be filed with the filing of your first LBD return and at least annually thereafter, in the same month that you began filing for LBD tax. We recommend amending the price schedule if any major changes to the drink pricing structure occur during the year that would significantly change the amount of alcohol being poured or sold at this location.

What to File? –All businesses must complete this form, the Price Schedule Report for Sales of Alcoholic Beverages for Consumption on the Premises. Additionally, all businesses must submit drink price and pour information in one of two ways. If you use a point-of-sale (electronic cash register) system, you can simply include a report from that system, so long as the report contains the required information (see “What Information is Required” below). These reports are often referred to as product mix reports and may contain additional non-required information, which is acceptable. If you cannot produce a point-of-sale system report with the needed information, you must complete the Standard Price Schedule Form.

What Information is Required? – If you provide a report of all sales, or a summary of all sales, from an internal point-of-sale system, such report must clearly identify the following: (1) the number of drinks sold for each type of drink, or for each category of drinks with the same price and pour (or bottle) ounces; (2) the ounce pour by drink or bottle ounces of each item sold; and (3) the sales price for that sale (including drink special prices). “Sales price” means the total price for which an alcoholic beverage is sold and must include both the LBD tax and the sales tax on that drink. The Department will consider the third requirement above met if you clearly indicate on this report whether the prices shown on the internal point-of-sale report are the base price only, the base price plus LBD tax, the base price plus sales tax, or the base price plus both LBD and sales taxes.

At least one month of representative information must be provided. Summary information for a year also may be provided if monthly sales vary significantly.

If you complete the Standard Price Schedule Form, the required information is requested on the form. That information includes: (1) the number of categories of wine, liquor, or high-gravity beer sold at the same glass pour or bottle ounce and selling price (including happy hour prices or other drink specials); (2) the corresponding glass ounces poured or bottle ounces; (3) the corresponding selling prices (which includes applicable sales tax and alcoholic beverage tax); and (4) the average number of drinks poured or bottles sold per month if more than 10.

The hours-per-day and days-per-week that happy hour or other drink specials are regularly held is required of all filers and is provided on this form.

Where and How to File? – You must submit the Price Schedule Report and the additional price schedule information from point-of-sale system or a completed Standard Price Schedule Form electronically through your TNTAP account.