



TENNESSEE DEPARTMENT OF REVENUE
STATE AND LOCAL SALES AND USE TAX RETURN

For assistance, contact the Taxpayer Services Division at (800) 342-1003 or (615) 253-0600.

Filing Period		ACCOUNT NO.	If this is an AMENDED RETURN, please check the box at right <input type="checkbox"/>
Due Date		LOCATION ADDRESS	
			If this is a FINAL RETURN for a closed business, please check the box at right <input type="checkbox"/>
			If this is a CHANGE OF MAILING ADDRESS, please check the box at right <input type="checkbox"/>

ROUND TO NEAREST DOLLAR; WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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- | | |
|--|------|
| 1. GROSS SALES INCLUDING FOOD SALES AND/OR RENTAL PROCEEDS | (1) |
| 2. ADD COST OF PERSONAL PROPERTY PURCHASED ON A RESALE CERTIFICATE BUT USED BY YOU, INCLUDING GIFTS AND PREMIUMS | (2) |
| 3. ADD COST OF OUT OF STATE (INCLUDING UNTAXED ON-LINE) PURCHASES AND PROPERTY IMPORTED INTO TENNESSEE FOR YOUR USE | (3) |
| 4. FAIR MARKET VALUE OF TANGIBLE PERSONAL PROPERTY FABRICATED, PRODUCED, COMPOUNDED, OR SEVERED FROM THE EARTH FOR USE IN THE STATE OF TENNESSEE | (4) |
| 5. TOTAL - Add Lines 1, 2, 3, and 4 | (5) |
| 6. EXEMPT TRANSACTIONS - Must be itemized on Page 2, Schedule A, Line K | (6) |
| 7. NET TAXABLE TOTAL - STATE - Subtract Line 6 from Line 5 | (7) |
| 8. STATE TAX - % of Line 7..... | (8) |
| 9. STATE FOOD TAX - % of Page 2, Schedule A, Line A.... | (9) |
| 10. LOCAL TAX - % of Line 7 .. | (10) |
| 11. ENTER ANY TAX COLLECTED IN EXCESS OF STATE AND LOCAL LEVIES..... | (11) |
| 12. STATE TAX ON TRANSACTIONS SUBJECT TO SINGLE ARTICLE AND REDUCED RATES. ENTER TOTAL TAX FROM PAGE 2, SCHEDULE C, LINE 7 | |
| 13. LOCAL TAX ON TRANSACTIONS SUBJECT TO THE SPECIAL RATES OF TAX ENTER TOTAL TAX FROM PAGE 2, SCHEDULE C, LINE 10 | |
| 14. TOTAL TAX - Add Lines 8, 9, 10, 11, 12, and 13..... | (14) |
| 15. ENTER CREDIT MEMO BALANCE | (15) |
| 16. PENALTY: { If filed LATE, compute penalty at 5% of the tax (Line 14 minus Line 15) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due. | (16) |
| 17. INTEREST-If filed late, compute interest at % per year on the tax (Line 14 minus Line 15) from the due date to the date of payment..... | (17) |
| 18. PREPAID WIRELESS E911 fee - \$1.16 per retail transaction for prepaid wireless telecommunications less 3% administrative fee | (18) |
| 19. TOTAL DUE - If filed TIMELY, subtract Line 15 from Line 14 and add Line 18; If filed LATE, subtract Line 15 from Line 14 and add Lines 16, 17, and 18..... | (19) |

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤	_____ President or other Principal Officer, Partner or Proprietor	_____ Date
SIGN HERE ➤	_____ Tax Return Preparer and Title	_____ Date

FOR OFFICE USE ONLY

A. Food Net Taxable (add to Schedule B, Line 2).

B.	Sales made to vendors or other establishments for resale, and sales of items to be used in processing articles for sale. (Certificates of Resale must be retained by the Dealer.)	(B)
C.	Sales of items paid for with SNAP benefits	(C)
D.	Sales to the Federal Government, the State of Tennessee & its political Subdivisions, & sales to qualified institutions such as churches, nonprofit schools, hospitals, & orphanages.	(D)
E.	Merchandise voluntarily returned by the purchaser reported as sales on this or a previous return. Show on Schedule B, Line 2, any amount claimed on Schedule B, Line 4, of prior returns.	(E)
F.	Sales of specifically exempt "Industrial Machinery" and exempt agricultural purchases.	(F)
G.	Sales in Interstate Commerce (i.e., purchaser takes possession outside of Tennessee for use or consumption outside TN; motor vehicles and trailers delivered out-of-state by dealers; motor vehicles and boats removed by non-resident customers within 3 days.	(G)
H.	Repossessions - Portion of unpaid principal balances in excess of \$500 due on TPP repossessed from customers. Report same amount on Schedule B, Line 2.	(H)
I.	Other- Deductions not included elsewhere in Schedule A. Include: sales not subject to full state rate; trade-ins; cash discounts; gasoline sales; and sales specifically exempt by law.	(I)
J.	Sales Tax Holiday (first Friday through following Sunday in August)	(J)
K.	TOTAL - Add Lines A through J above. Enter here and on Page 1, Line 6.	(K)

1. Enter net taxable total - State. Enter the amount shown on Page 1, Line 7.

2. Adjustments (total of Schedule A, Line A and any applicable amounts in Lines E and H above).

3. Total - Add Lines 1 and 2.

4. Enter all amounts in excess of the single article tax base shown on Page 1, Line 10 of the return on each single article sold or purchased which has been reported, but not deducted elsewhere on the return.

5. **Energy Fuel Sales** - Enter all energy fuel sales taxed at the full state rate. Do not include sales subject to the reduced rate. See Schedule A, Line 1 and Schedule C, Line 5.

6. Other - Enter local tax deductions not included in Lines 4 and 5. Include taxable sales of specified digital products subject to 2.5% local tax rate, which are reported on Schedule C, Line 9.

7. Net taxable total - Local - Add Lines 4, 5, and 6, subtract from Line 3.

8. Local sales and use tax - Multiply line 7 by local tax rate - Enter here and on Page 1, Line 10.

(1)								00
(2)								00
(3)								00
(4)								00
(5)								00
(6)								00
(7)								00
(8)								00

1. Taxable Single Article Sales from \$1,600 to \$3,200

2. STATE TAX - 2.75% of Line 1.

3. **WATER**-Enter sales / purchases of water subject to industrial tax rate.
IMPORTANT: See Schedule C, Line 8.

4. STATE TAX - 1% of Line 3.

5. **ENERGYFUELS** -Enter all sales subject to industrial tax rate (Schedule A, Line I).

6. STATE TAX -1.5 % of Line 5.

7. TOTAL - Add Lines 2, 4 and 6. Enter total here and on Page 1, Line 12.

(1)								00
(2)								00
(3)								00
(4)								00
(5)								00
(6)								00
(7)								00
(8)								00
(9)								00
(10)								00

LOCAL COMPUTATION - Complete this section only if transactions are subject to local tax.

8. **WATER** - Multiply sales/purchases of Water on Schedule C, Line 3 by 1/2 of 1% local industrial tax rate and enter.

9. SPECIFIED DIGITAL PRODUCTS - Net taxable sales of specified digital products included in Schedule B, Line 6 _____ . Multiply by 2.5% and enter here.

10. LOCAL TAX - (Add tax calculations from Lines 8 and 9) - Enter here and on Page 1, Line 13, reverse side.

Check appropriate box and fill in number below:
FEIN or SSN

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your Social Security number (SSN) in the spaces at the left: