



TENNESSEE DEPARTMENT OF REVENUE
LITIGATION TAX RETURN

RV-R0002301

INTERNET(7-12)

PRV
401

Table with columns: Filing Period, Account No., Name of Court, Due Date. Includes fields for Beginning and Ending.

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 29 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

For more information, call our statewide number at 1-866-562-2549 or dial (615) 253-0600.

IF AN AMENDED RETURN CHECK HERE



- 1. Municipal Courts not exercising General Sessions jurisdiction [TCA 16-18-305(a), or Appellate Courts civil cases [TCA 67-4-602(d)] (\$13.75)..... \$
2. Civil cases in Chancery/Circuit/Probate Courts or General Sessions Courts when exercising State Court jurisdiction [TCA 67-4-602(b)] (\$23.75)..... \$
3. Civil cases - General Sessions or Municipal Courts exercising General Sessions jurisdiction [TCA 67-4-602(c) and TCA 16-18-305(e)] (\$17.75)..... \$
4. General Sessions Court cases exercising state court jurisdiction except juvenile cases [TCA 67-4-602(b)] (\$1.00)..... \$
5. Municipal parking violations [TCA 67-4-602(g)(1)] (\$1.00)..... \$
6. Criminal Charges [TCA 67-4-602(a)] (\$29.50)..... \$
7. Criminal Charges involving cases in Title 55 - Chapter 8 [TCA 67-4-602(g)(1)] (\$1.00)..... \$
8. Criminal Charges - victim notification fund [TCA 67-4-602(h)] (\$3.00)..... \$
9. Criminal Charges - continuing judicial education [TCA 67-4-602(k)] (\$2.00)..... \$
10. Adjustments..... \$
11. Delinquent taxpayer penalties and interest under TCA 67-4-206..... \$
12. Gross Tax Subtotal - Add Lines 1-11..... \$
13. County Commission - Multiply Line 12 by commission rate [TCA 8-21-401(h)(3)] (6.75%)..... \$
14. Municipal Commission - Multiply Line 12 by commission rate [TCA 16-18-305(f)] (2.00%)..... \$
15. Net Tax Subtotal - Line 12 less either Line 13 or Line 14..... \$
16. CIC offenses against property [TCA 40-24-107(a)(1)(A)] (\$26.50)..... \$
17. CIC offenses against persons [TCA 40-24-107(a)(1)(A)] (\$50.00)..... \$
18. Child sexual abuse [TCA 40-24-107(a)(1)(B)] (see instructions) (\$500.00)..... \$
19. Adjustments and juror or other reimbursements..... \$
20. Total amount of commissions collected on Lines 16, 17, 18, and 19 \$
21. Sex offender surcharges not to exceed \$3,000 per case [TCA 39-13-709(b)]..... \$
22. Sex offender commission - Multiply Line 21 by commission rate (5.00%)..... \$
23. Collections for old cases as directed by TCA 40-24-105(a) less collection costs..... \$
24. Total Gross Tax Due - Add Lines 12, 16, 17, 18, 19, 21, and 23..... \$
25. Total Net Tax Due - Add Lines 15, 16, 17, 18, 19, 21, and 23, less Lines 20 and 22..... \$
26. Credit - Enter outstanding credit from previous Department of Revenue notice(s)..... \$
27. Penalty (See instructions)..... \$
28. Interest - % (See instructions)..... \$
29. Total Amount Due - If filed timely, subtract Line 26 from Line 25; if late, subtract Line 26 from Line 24 and add Lines 27 and 28..... \$

FOR OFFICE USE ONLY

Grid of empty boxes for office use only

I declare this is a true, complete, and accurate return to the best of my knowledge. SIGN HERE [Arrow] Clerk's Signature Date

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	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett, TN	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

www.TN.gov/revenue

LITIGATION TAX RETURN - INSTRUCTIONS

NOTE: Enter the amount required in the right-hand column. Calculate the the litigation net tax due by following the instructions in Line 24. Enter the amounts collected during the reporting period on the appropriate line as indicated below.

- Line 1: Multiply the number of civil cases in municipal courts not exercising general sessions jurisdiction or appellate courts civil cases by the current rate. [Tenn. Code Ann. Sections 16-18-305(a) and 67-4-602(d)]
- Line 2: Multiply the number of civil cases in chancery court, circuit court, probate court, or general sessions court when exercising state court jurisdiction by the current rate. [Tenn. Code Ann. Sections 16-18-305(f) and 67-4-602(b)]
- Line 3: Multiply the number of civil cases in general sessions court or municipal courts exercising general sessions jurisdiction by the current rate. [Tenn. Code Ann. Sections 67-4-602(c) and 16-18-305(e)]
- Line 4: Multiply the number of civil cases in general sessions court exercising state court jurisdiction except juvenile cases by the current rate. [Tenn. Code Ann. Section 67-4-602(b)]
- Line 5: Multiply the number of cases involving the violation of any law or ordinance governing the use of a public parking space by the current rate. [Tenn. Code Ann. Sections 16-18-305(b) and 67-4-602(g)(1)]
- Line 6: Multiply the number of criminal charges resolved by conviction or order and multiply that number by the current rate. [Tenn. Code Ann. Section 67-4-602(a)] This includes amounts previously included for fingerprinting.
- Line 7: Multiply the number of criminal charges resolved by conviction or order in any state or county court involving violations of Title 55, Chapter 8 (moving violations) by the current rate. [Tenn. Code Ann. Section 67-4-602(g)(1)]
- Line 8: Multiply the number of criminal charges resolved by conviction or order instituted in any state or general sessions court by the current rate. [Tenn. Code Ann. Section 67-4-602(h)]
- Line 9: Multiply the number of criminal charges resolved by conviction or order instituted in any general sessions court in a county served by a judicial commissioner by the current rate. [Tenn. Code Ann. Section 67-4-602(k)]
- Line 10: Enter adjustments or partial pays for Lines 1-9 received during the period on previously resolved cases.
- Line 11: Enter any taxpayer penalties and interest, such as for late payment of litigation tax, assessed on all cases in all courts.
- Line 12: Calculate the gross litigation tax subtotal due by adding Lines 1 through 11.
- Line 13: Court clerks, other than clerks of city courts, calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 12 by the current rate %.
- Line 14: Clerks of city courts calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 12 by the current rate%.
- Line 15: Calculate the net amount of litigation tax due by subtracting Line 13 or Line 14, as appropriate, from Line 12.
- Line 16: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **property** (other than one restricted by law to a maximum possible punishment of a fine of less than \$500 and no imprisonment) by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(A)]
- Line 17: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **persons** (other than one restricted by law to a maximum possible punishment of a fine of less than \$500 and no imprisonment) by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(A)]
- Line 18: Multiply the number of convictions, as described in Line 16, that are committed against the person of a child under eighteen years of age and constitute criminal offenses under Tenn. Code Ann. Sections 39-12-101, 39-13-101, 39-13-501 through 505, 39-15-302, or 39-17-1005 by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(B)]
- Line 19: Enter the total number and amount of adjustments or partial pays for Lines 16-18 or other reimbursements, including juror reimbursements, received during the period on previously resolved cases.
- Line 20: Report the actual amount of commissions collected on Lines 16, 17, 18, and 19.
- Line 21: Enter the amount of sex offender surcharges, not to exceed \$3,000 per case, collected during the reporting period. [Tenn. Code Ann. Section 39-13-709(b)]
- Line 22: Compute the sex offender surcharge commission by multiplying the amount on Line 21 by the current rate.
- Line 23: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(a) less collection costs.
- Line 24: Compute the total gross amount of litigation tax due by adding Lines 12, 16, 17, 18, 19, 21, and 23.
- Line 25: Compute the total net amount of litigation tax due by adding Lines 15, 16, 17, 18, 19, 21, and 23 and subtracting Lines 20 and 22.
- Line 26: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 27: If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 - 90 days = 15%; 91 - 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15, even if no tax is due.
- Line 28: If the payment is made after the due date reflected on the return, compute the amount of interest due. Interest is computed using the following formula: (Line 24 minus Line 26) x (current interest rate) x (number of days delinquent) / (365.25).
- Line 29: Compute the total remittance amount due. If submitted timely, subtract Line 26 from Line 25. If filed late, subtract Line 26 from Line 24 and add Lines 27 and 28.