

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 1301 Riverfront Parkway Suite 203	(731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 7175 Strawberry Plains Pike Suite 209	(901) 213-1400 3150 Appling Road Bartlett, TN	(615) 253-0600 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: For lines with a blank space preceding a multiplication sign (X) and a specified tax rate occurring before the space for the total amount due in the right-hand column, enter the number of applicable cases in the first blank and multiply the number of cases entered by the indicated tax amount. Record the result in the right-hand column. For all other lines, enter the amount required in the right-hand column. Calculate the the litigation net tax due by following the instructions in Line 22. Enter the amounts collected during the reporting period on the appropriate line as indicated below.

- Line 1: Enter the number of civil cases in municipal courts not exercising general sessions jurisdiction or appellate courts civil cases and multiply that number by the current rate. [Tenn. Code Ann. Sections 16-18-305(a) and 67-4-602(d)]
- Line 2: Enter the number of civil cases in chancery court, circuit court, probate court, or general sessions court when exercising state court jurisdiction and multiply by the current rate. [Tenn. Code Ann. Sections 16-18-305(f) and 67-4-602(b)]
- Line 3: Enter the number of civil cases in general sessions court or municipal courts exercising general sessions jurisdiction and multiply by the current rate. [Tenn. Code Ann. Sections 67-4-602(c) and 16-18-305(e)]
- Line 4: Enter the number of civil cases in general sessions court exercising state court jurisdiction except juvenile cases and multiply by the current rate. [Tenn. Code Ann. Section 67-4-602(b)]
- Line 5: Enter the number of cases involving the violation of any law or ordinance governing the use of a public parking space and multiply that number by the current rate. [Tenn. Code Ann. Sections 16-18-305(b) and 67-4-602(g)(1)]
- Line 6: Enter 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: Enter 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), and multiply that number by the current rate. [Tenn. Code Ann. Section 67-4-602(g)(1)]
- Line 8: Enter adjustments or partial pays for Lines 1-7 received during the period on previously resolved cases.
- Line 9: Enter any taxpayer penalties and interest, such as for late payment of litigation tax, assessed on all cases in all courts.
- Line 10: Calculate the gross litigation tax subtotal due by adding Lines 1 through 9.
- Line 11: 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 10 by the current rate.
- Line 12: Clerks of city courts calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 10 by the current rate%.
- Line 13: Calculate the net amount of litigation tax due by subtracting Line 11 or Line 12, as appropriate, from Line 10.
- Line 14: Enter 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) and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(A)]
- Line 15: Enter 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) and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(A)]
- Line 16: Enter the number of convictions, as described in Line 15, 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 and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(B)]
- Line 17: Enter the total number and amount of adjustments or partial pays for Lines 14-16 or other reimbursements, including juror reimbursements, received during the period on previously resolved cases.
- Line 18: Enter the total number of cases derived by adding the number of cases on Lines 14, 15, 16, and 17 and multiply by \$1. [Tenn. Code Ann. Section 40-24-107(a)(5)]
- Line 19: 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 20: Compute the sex offender surcharge commission by multiplying the amount on Line 19 by the current rate.
- Line 21: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(a) less collection costs.
- Line 22: Compute the total gross amount of litigation tax due by adding Lines 10, 14, 15, 16, 17, 19, and 21.
- Line 23: Compute the total net amount of litigation tax due by adding Lines 13, 14, 15, 16, 17, 19, and 21 and subtracting Lines 18 and 20.
- Line 24: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 25: Compute any penalty due for filing the return late. Add 5% of the gross tax reported on Line 22 minus outstanding credit reported on Line 24 for each 30-day period for which the return is delinquent, not to exceed 25%. The minimum penalty is \$15.
- Line 26: If the return is filed late, compute the interest due at the current interest rate indicated on the gross tax reported on Line 22 minus outstanding credit reported on Line 24 from the due date to the date paid.
- Line 27: Compute the total remittance amount due. If submitted timely, subtract Line 24 from Line 23. If filed late, subtract Line 24 from Line 22 and add Lines 25 and 26.