

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
Suite 203	Room 405 B	204 High Point Drive	Suite 209	3150 Appling Road	Andrew Jackson Building
1301 Riverfront Parkway	Lowell Thomas Building 225 Martin Luther King Blvd.		7175 Strawberry Plains Pike		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 FINES AND FEES RETURN - INSTRUCTIONS

NOTE: Enter amounts collected on the appropriate line in Column A, including any adjustments or partial payments. Multiply the amount in Column A by the rate of commission in Column B. Enter this result in the "Amount Retained" section of Column B. Then subtract the commission on the "Amount Retained" line from the amount in Column A and enter the result in Column C, "Net Tax".

- Line 1: Enter the total amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. Section 40-24-107(d)]
- Line 2: Enter the total collections for convictions of assault, aggravated assault, and domestic assault that do not exceed \$200. [Tenn. Code Ann. Section 39-13-101(b)(2)]
- Line 3: Enter the total collections for convictions of sexual offenses as defined in Tenn. Code Ann. Section 40-24-108(a).
- Line 4: Enter the total collections from persons who violate an order of protection or a court-approved consent agreement. [Tenn. Code Ann. Section 36-3-610(b)]
- Line 5: Enter the total collections for attorney administrative fees for appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. Section 40-14-103(b)(1)]
- Line 6: Enter the total collections from drug violations as defined in Tenn. Code Ann. Section 16-22-109(a). This is the first \$5 of the \$75 assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. Section 16-22-109(c)]
- Line 7a: Enter the total collections for alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. Section 55-10-401 and addressed in accordance with Tenn. Code Ann. Section 55-10-403(r).
- Line 7b: Enter the total collections for alcohol and drug addiction treatment assessments for violations other than driving under the influence, as defined in Tenn. Code Ann. Section 55-10-401 and assessed in accordance with Tenn. Code Ann. Section 39-17-439.
- Line 8: Enter the total collections from breath or blood alcohol testing fees under Tenn. Code Ann. Section 55-10-413(f).
- Line 9: Enter the total collections from drug testing fees under Tenn. Code Ann. Section 39-17-420.
- Line 10: Use this line only for adjustments or payments of fines or fees that are not listed elsewhere on this return, such as collections of fines and fees that are no longer imposed.
- Line 11: Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 12: Enter the total collections from municipal court cases after March 1, 2005. [Tenn. Code Ann. Section 16-18-304]
- Line 13: Enter the total collections from drag racing fines. [Tenn. Code Ann. Section 68-55-306]
- Line 14: Enter the total collections from cash bond forfeitures entered as a result of a municipal traffic citation. [Tenn. Code Ann. Section 38-6-103(d)]
- Line 15: Enter net collections [\$350 less the \$10 clerk fee and \$50 TBI fee] for the District Attorney/Public Defender expungement fund. [Tenn. Code Ann. Section 40-32-101]
- Line 16: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(c) less collection costs.
- Line 17: Enter the total collections from ignition interlock violations. [Tenn. Code Ann. Section 55-10-403]
- Line 18: Calculate the gross amount of fines and fees due by adding Lines 1 through 14 in Column A with Lines 15, 16, and 17.
- Line 19: Calculate the net amount of fines and fees due by adding Lines 1 through 14 in Column C with Lines 15, 16, and 17.
- Line 20: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 21: If the return is filed and or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 20 from Line 18 and compute penalty 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.
- Line 22: Calculate the interest due. Multiply the amount of tax due and reported on Line 18 less Line 20 by the number of days delinquent. Multiply that result by the current interest rate. Divide that result by 365.25. Enter here.
- Line 23: Compute the total remittance amount due. If filed timely, subtract Line 20 from Line 19. If filed late, subtract Line 20 from Line 18 and add Line Lines 21 and 22.

Note: The Litigation Fees Return must be completed and submitted each month, even if there are no fines and fees collections to report.