TENNESSEE DEPARTMENT OF REVENUE LITIGATION FINES AND FEES RETURN

RV-R0012001

INTERNET (9-15)

(C)	ETTO/TTOTT INTEG / THE T EEG TRETOTT						
7798	Filing Period	Account No.	Name of Court				
PRV	Beginning:						
414		Due Date					
717	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 23 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 1-800-342-1003 or dial (615) 253-0600.

REMINDERS

- 1. Read instructions before preparing this return and complete all information.
- This return should be completed each month, even if there are no collections.
- The Litigation Tax must be remitted from the first moneys collected on each case TCA 67-4-603(c).

IF AN AMENDED RETURN CHECK HERE

	Column A Gross Tax	Colu Rate	ımn B Commission Amount Retained	Column C Net Tax (Gross Tax less Commission	
1. Forfeited appearance bonds in felony cases [TCA 40-24-107(d)]		X=	\$	\$	
2. Domestic and aggravated assault fines not in excess of \$200 per assault		X=	\$	\$	
3. Sexual offense fines (\$200.00) [TCA 40-24-108(a)]		X=	\$	\$	
4. Order of protection penalties (\$50.00) [TCA 36-3-610(b)]		X=	\$	\$	
5. Court-appointed attorney's administrative fee [TCA 40-14-103(b)(1)]		X=	\$	\$	
6. Drug violations (\$5.00)[TCA 16-22-109(c)]		X=	\$	\$	
7a. Alcohol and Drug Addiction Treatment Fee (DUI) (\$100.00) [TCA 55-10-401, 403(r)]		X=	\$	\$	
7b. Alcohol and Drug Addiction Treatment Fee (Non-DUI) (\$100.00) [TCA 39-17-439]		X=	\$	\$	
8. Blood Alcohol/Drug Testing (BADT) Fee (\$250.00) [TCA 55-10-413(f)]		X=	\$	\$	
9. Drug Testing Fee (\$250.00) [TCA 39-17-420]		X=	\$	\$	
10. Payments of fines/fees not listed elsewhere on return		X=	\$	\$	
11. Refunds of costs, fines, and forfeiture		X=	\$	\$	
12. Municipal Training and Education fees (\$1.00) [TCA 16-18-304]		X=	\$	\$	
13. Drag Racing Violation (\$25.00) [TCA 68-55-306]		X=	\$	\$	
14. Cash Bond Forfeiture (\$13.75) [TCA 38-6-103(d)]	1	X=	\$	\$	
15. District Attorney/Public Defender Expungement Fund (Net \$290.00) [TCA 40-32-101]		\$			
16. Collections for old cases as directed by TCA 40-24-105(c) less collection costs		\$			
17. Ignition Interlock Violations (\$40.00) [TCA 55-10-403]					
18. Total gross fines and fees - Add Lines 1-14 in Column A with Lines 15, 16, and 17		\$			
19. Net fines and fees - Add Lines 1-14 of Column C with Lines 15, 16, and 17					
20. Credit - Enter outstanding credit from previous Department of Revenue notice(s)					
21. Penalty - (See Instructions)					
22. Interest - (% per annum on taxes unpaid by the due date; see instructions)					
$23. \ Total amount due - If filed timely, subtract Line 20 from Line 19; if filed late, subtract Line 20 from Li$	20 from Line 18 and	add Lines 21 and 22	2	\$	

FOR OFFICE USE ONLY							

I declare this is a	true, complete, and accurate retur	n to the best of my knowledge.
SIGN >		
	erk's Signature	Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Knoxville Memphis Chattanooga Jackson Johnson City **Nashville** (865) 594-6100 (901) 213-1400 (615) 253-0600 (731) 423-5747 (423) 634-6266 (423) 854-5321 204 High Point Drive Suite 203 Room 405 B Suite 209 3150 Appling Road Andrew Jackson Building 1301 Riverfront Lowell Thomas Building 7175 Strawberry 500 Deaderick Street 225 Martin Luther King Blvd. Plains Pike Parkway

 $Tennessee\ residents\ can\ also\ call\ our\ statewide\ toll\ free\ number\ at\ 1-800-342-1003.$

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.