



TENNESSEE DEPARTMENT OF REVENUE
LITIGATION TAX RETURN

RV-R0002301

INTERNET(07-09)

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 28 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



Table with 28 rows of tax items and amounts. Includes categories like Municipal Courts, Civil cases, Criminal Charges, and various commissions. Columns include description, checkboxes, and dollar amounts.

FOR OFFICE USE ONLY

Two rows of empty rectangular boxes for office use.

Signature and Date line. Includes text: 'I declare this is a true, complete, and accurate return to the best of my knowledge.' and 'SIGN HERE' with an arrow.

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: 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 23. 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 the number of criminal charges resolved by conviction or order instituted in any state or general sessions court and multiply that number by the current rate. [Tenn. Code Ann. Section 67-4-602(h)]
- Line 9: Enter adjustments or partial pays for Lines 1-8 received during the period on previously resolved cases.
- Line 10: Enter any taxpayer penalties and interest, such as for late payment of litigation tax, assessed on all cases in all courts.
- Line 11: Calculate the gross litigation tax subtotal due by adding Lines 1 through 10.
- Line 12: 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 11 by the current rate %.
- Line 13: Clerks of city courts calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 11 by the current rate%.
- Line 14: Calculate the net amount of litigation tax due by subtracting Line 12 or Line 13, as appropriate, from Line 11.
- Line 15: 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 16: 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 17: Enter 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 and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-107(a)(1)(B)]
- Line 18: Enter the total number and amount of adjustments or partial pays for Lines 15-17 or other reimbursements, including juror reimbursements, received during the period on previously resolved cases.
- Line 19: Enter the total number of cases derived by adding the number of cases on Lines 15, 16, 17, and 18 and multiply by \$1. [Tenn. Code Ann. Section 40-24-107(a)(5)]
- Line 20: 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 21: Compute the sex offender surcharge commission by multiplying the amount on Line 20 by the current rate.
- Line 22: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(a) less collection costs.
- Line 23: Compute the total gross amount of litigation tax due by adding Lines 11, 15, 16, 17, 18, 20, and 22.
- Line 24: Compute the total net amount of litigation tax due by adding Lines 14, 15, 16, 17, 18, 20, and 22 and subtracting Lines 19 and 21.
- Line 25: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 26: 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 27: 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 23 minus Line 25) x (current interest rate) x (number of days delinquent) / (365.25).
- Line 28: Compute the total remittance amount due. If submitted timely, subtract Line 25 from Line 24. If filed late, subtract Line 25 from Line 23 and add Lines 26 and 27.