TENNESSEE DEPARTMENT OF REVENUE

Revised TV Programming & Telecommunications Sales and Use Tax Return

SLS 458

Filing Period		ACCOUNT NO.
Due Date		LOCATION ADDRESS

If this is an AMENDED RETURN, please check the box at right

IMPORTANT: Returns must be postmarked by the due date to avoid the assessment of penalty and interest. **Returns must be filed even if no sales were made or any tax due.**

Should you need assistance, please contact the Taxpayer Services Division by calling our statewide number 1-800-342-1003 or (615) 253-0600.

Remit amount shown in item 22, payable to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville, TN 37242

WRITE NUMBERS LIKE THIS 1 2 3 4 5 6 7 8 9 0 ROUND TO NEAREST DOLLAR

1. GROSS SALES OF TV PROGRAMMING SERVICES	(1)	00
2. GROSS SALES OF TELECOMMUNICATION SERVICES	(2)	00
3. ALL OTHER GROSS SALES OF TANGIBLE PERSONAL PROPERTY & SERVICES SUBJECT TO TAX	(3)	00
4. COST OF TANGIBLE PERSONAL PROPERTY PURCHASED UTILIZING A RESALE CERTIFICATE OR IMPORTED INTO TENNESSEE FOR YOUR USE	(4)	00
5. TOTAL - Add Lines 1, 2, 3, and 4	(5)	00
6. EXEMPT TRANSACTIONS - Must be itemized on Schedule A, Reverse Side	(6)	00
7. NET TAXABLE TOTAL - Subtract Line 6 from Line 5	(7)	00
8. CABLE OR WIRELESS CABLE TV PROGRAMMING FEES FROM $15.01 THROUGH $27.50	(8)	00
9. DIRECT TO HOME SATELLITE TV PROGRAMMING SALES	(9)	00
10. STATE TAX - 8.25% of (total lines 8 and 9)	(10)	00
11. SALES TO BUSINESSES OF INTERSTATE TELECOMMUNICATION SERVICES	(11)	00
12. STATE TAX - 7.50% of Line 11	(12)	00
13. STATE TAX - 7.00% of (total Line 7 minus lines 8, 9, and 11)	(13)	00
14. STATE TAX ON SINGLE ARTICLE TRANSACTIONS AND SPECIFIED DIGITAL PRODUCTS - Enter amounts from Schedule C, Lines 2 and 3.	(14)	00
15. LOCAL TAX - Total of Schedule B, Line B13	(15)	00
YOUR SINGLE ARTICLE TAX BASE IS	(16)	00
16. ENTER ANY TAX COLLECTED IN EXCESS OF STATE AND LOCAL LEVIES	(17)	00
17. TOTAL TAX - Add Lines 10, 12, 13, 14, 15, and 16	(18)	00
18. ENTER CREDIT MEMO BALANCE	(19)	00
19. PENALTY: { Late filed returns, compute penalty at 5% of the tax (Line 17 minus Line 18) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due		
20. INTEREST - If filed late, compute interest at 7.25% per annum on the tax (Line 17 minus Line 18) from the due date to the date of payment	(20)	00
21. PREPAID Wireless E911 fee - (53¢ per transaction less 3% admin. fee)	(21)	00
22. TOTAL DUE - If filed TIMELY, subtract Line 18 from Line 17 and add Line 21; If filed LATE, subtract Line 18 from Line 17 and add Lines 19, 20 and 21		00

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FOR OFFICE USE ONLY

SCHEDULE A - EXEMPT TRANSACTIONS

A1. Sales made to vendors or other establishments for resale (you must retain Certificates of Resale) ..... (A1) 00

A2. Sales to the federal government, the state of Tennessee and its political subdivisions, and sales to qualified institutions such as churches, non-profit schools, hospitals, homes for the aged, and orphanages which include sales of private communications services to qualified purchasers ..... (A2) 00

A3. Returned merchandise - Items voluntarily returned by the purchaser which have been included as sales on this or a previous return (include on Line B2 any amount claimed on Line B6 of prior returns) (A3) 00

A4. Sales in Interstate Commerce (except motor vehicles and trailers) where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee ..... (A4) 00

A5. Sales of interstate telecommunications to qualified call centers ..... (A5) 00

A6. Total sales of TV programming services of fifteen dollars ($15.00) or less by cable or wireless cable television service providers ..... (A6) 00

A7. Repossessions - enter that portion of the unpaid principal balances in excess of $500.00 due on tangible personal property repossessed from customers (include this amount on Line B2, Schedule B). ..... (A7) 00

A8. Other - (explain) ..... (A8) 00

A9. TOTAL - ENTER HERE AND ON LINE 6, REVERSE SIDE ..... (A9) 00

SCHEDULE B - COMPUTATION OF LOCAL SALES AND USE BASE TAX. NOTE: Use this schedule if local taxable sales do not equal state taxable sales (see separate instructions).

B1. Enter net taxable total - Enter from Line 7, reverse side ..... (B1) 00

B2. Add adjustments from Line A3 and Line A8, Schedule A above ..... (B2) 00

B3. Sum of Lines 8, 9, & 11 from reverse side ..... (B3) 00

B4. Sum of Lines B1 and B2, minus Line B3 ..... (B4) 00

B5. Interstate telecommunications services that are subject to 1.5% local tax ..... (B5) 00

B6. Multiply amount from Line B5 by 1.5% ..... (B6) 00

B7. Intrastate telecommunications services that are subject to 2.5% local tax ..... (B7) 00

B8. Multiply amount from Line B7 by 2.5% ..... (B8) 00

B9. Enter all amounts in excess of the single article tax base ..... (B9) 00

B10. Include taxable sales of specified digital products subject to 2.5% local tax rate, which are reported on Schedule C, Line C3. ..... (B10) 00

B11. Taxable total subject to appropriate local rate - Lines B4 minus Lines B5, B7, B9, and B10 ..... (B11) 00

B12. Local tax (multiply amounts by designated local rates) ..... (B12) 00

B13. Total local tax - add lines B6, B8, and B12 - transfer amount to Line 15 on front of return ..... (B13) 00

SCHEDULE C - COMPUTATION OF STATE SINGLE ARTICLE

(FIGURES MUST BE REPORTED)

1. Taxable Single Article Sales from $1,600 to $3,200 (1) 00

2. STATE TAX - 2.75% of Line 1 - Enter here and on Line 14, reverse side. (2) 00

3. SPECIFIED DIGITAL PRODUCTS - Net taxable sales of specified digital products included in Schedule B, Line B10 _____. Multiply by 2.5%. Enter here and in Line 14, reverse side. (3) 00

Check appropriate box and fill in number below:
FEIN or SSN

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤ President or other Principal Officer, Partner or Proprietor — Date

SIGN HERE ➤ Tax Return Preparer and Title — Date