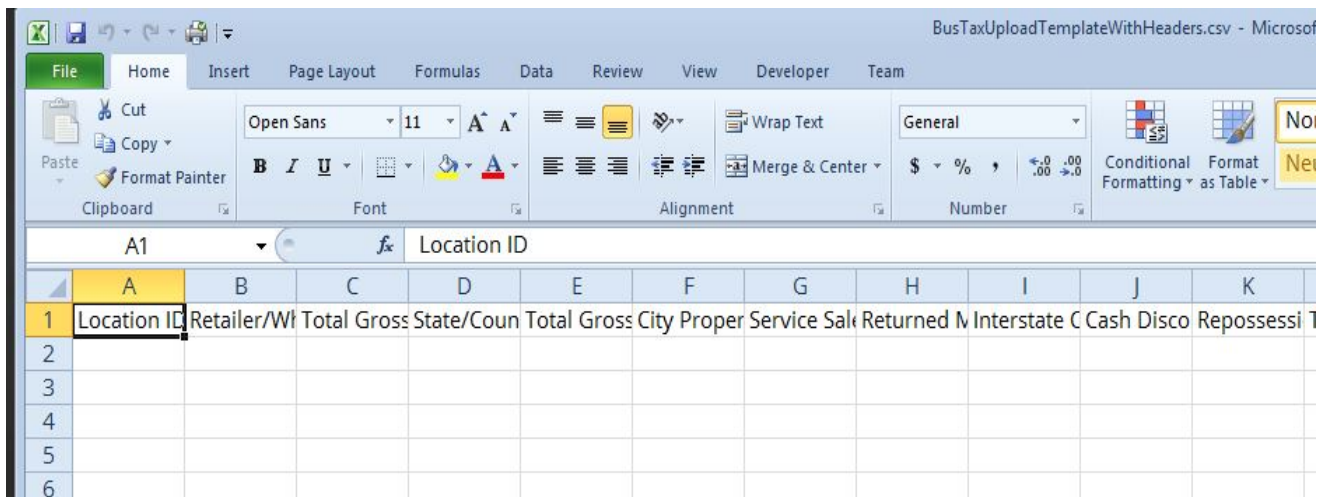


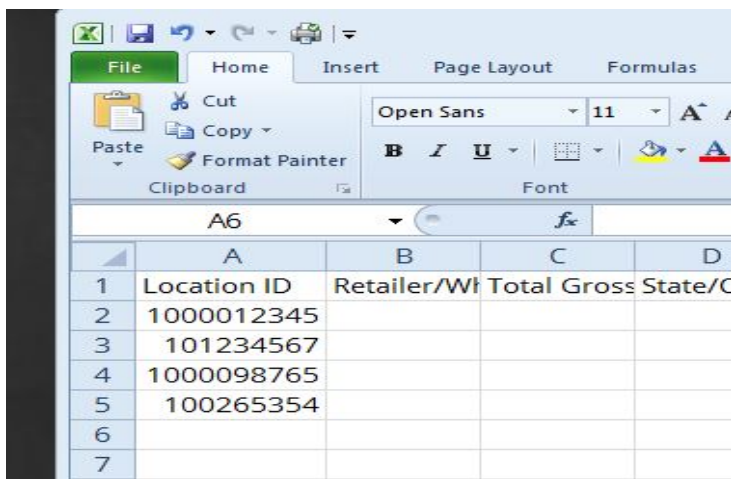
How to File Your Business Tax Return with a CSV File Upload

This document explains how to upload a comma separated values (CSV) file to file your business tax return. The supplemental form Schedule C for contractors can also be filed with a CSV upload.

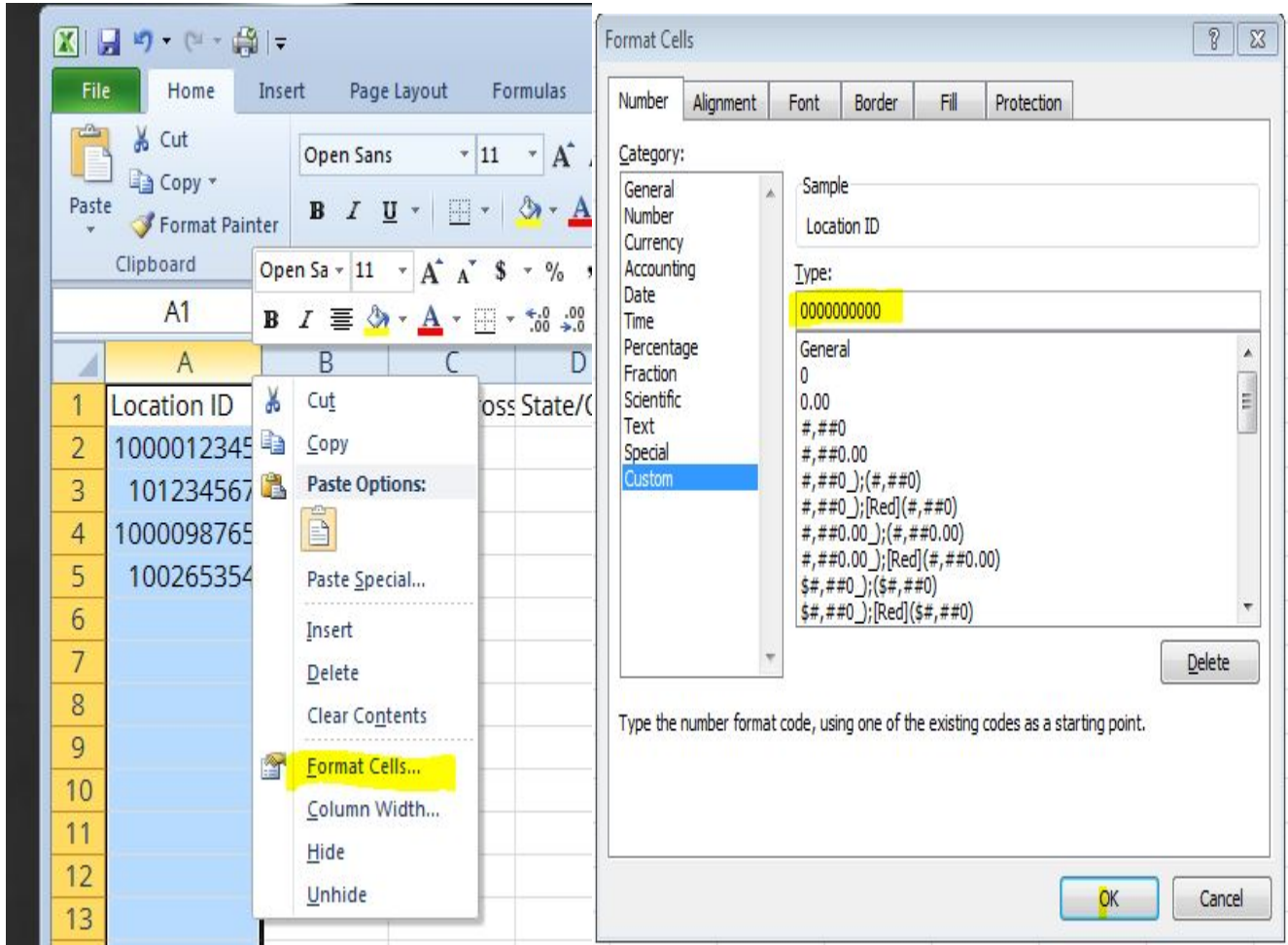
1. Download the business tax return upload template for the CSV file by clicking [here](#).
2. Open the template. (It should look like the image below.)



3. Enter the location ID for each location you have that has been active at least one day in the filing period you are reporting.



4. Format Column A to be 10 digits. Right click on Column A, then select "Format Cells" -> Select "Custom" and to the right, under "Type:" enter 10 zeros.



The location ID should look like the image below after formatting.

The screenshot shows an Excel spreadsheet with the following data:

	A	B	C
1	Location ID	Retailer/Wholesaler	Total Gross State/County Sales
2	1000012345		
3	0101234567		
4	1000098765		
5	0100265354		
6			

5. Enter the information for each location in the columns to the right of the location ID. County and city information should go on the same line. Each column is described below.
 - a. **Location ID:** The Department of Revenue issues this number. You can find it on your business license and the Certificate of Registration for the location.
 - b. **Retailer/Wholesaler:** You are a retailer if at least 50% of your taxable gross sales are retail sales. You are a wholesaler if more than 50% of your taxable gross sales are wholesale sales.
 A wholesale sale may include, but is not limited to:
 - a sale to a retailer for resale,
 - a sale of industrial materials that become a component part of a product that is for resale, or
 - a sale of goods to the government or a governmental agency or to a nonprofit.
 A retail sale is anything that is not a wholesale sale.
 - c. **Total Gross State/County Sales:** This field corresponds to Schedule A, Line 1 of the paper return. Enter the total state/county gross sales and gross income that are subject to business tax. Do not include in this amount sales tax and liquor-by-the-drink tax collected, lottery ticket sales, or exempt sales.
 - d. **State/County Property Tax:** This field corresponds to Schedule A, Line 5 of the paper return. Enter the amount of county personal property tax actually paid on property located at the specific location. **The amount entered in this field cannot exceed 50% of the county business tax due for this location.** The tax must be paid prior to or during

the reporting period of this return. This amount cannot include real property taxes. Enter zero if no personal property tax was paid for the location or if the location is out-of-state.

- e. **Total Gross City Sales:** This field corresponds to Schedule A, Line 7 of the paper return. Enter the total gross sales and gross income that are subject to the city business tax. Do not include in this amount sales tax and liquor-by-the-drink tax collected, lottery ticket sales, or exempt sales. Unless you are a Class 4 contractor, this amount should be the same as the amount entered in column C.
- f. **City Property Tax:** This field corresponds to Schedule A, Line 11 of the paper return. Enter the amount of city personal property tax actually paid for the location. **The amount entered in this field cannot exceed 50% of the city business tax due for this location.** Enter zero if no personal property tax was paid for the location. If the location is out-of-state or is not in an incorporated municipality, or if the municipality has not enacted the city business tax, enter zero.
- g. **Service Sales OOS (Out of State):** Enter all sales of services that are delivered to locations outside of Tennessee.
- h. **Returned Merchandise:** Enter the amount of returned goods, wares, or merchandise for which the sales price was refunded, either in cash or credit, to the purchaser. This amount should equal the amount reported on the Tennessee Sales and Use Tax Return, Schedule A, Line 5, for the business tax reporting period.
- i. **Interstate Commerce:** Enter all sales of tangible personal property that were delivered, either by the taxpayer or by common carrier, where the purchaser took possession of the property outside of Tennessee for use or consumption outside of Tennessee.
- j. **Cash Discounts:** Enter the amount of cash discounts allowed and taken on sales made during the taxpayer's business tax reporting period.
- k. **Repossessions:** Enter the portion of the unpaid principal balance in excess of \$500 due on all items of tangible personal property repossessed from customers during the taxpayer's business tax reporting period. This amount should equal the amount reported on the Tennessee Sales and Use Tax Return, Schedule A, Line 8, for the business tax reporting period.
- l. **Trade-In Value:** Enter the total amount allowed as trade-in value for any articles sold during the taxpayer's business tax reporting period.
- m. **Bad Debts:** Enter the total amount of bad debts written off during the business tax reporting period and eligible to be deducted for federal income tax purposes.
- n. **State/County Amount Paid to Subcontractor:** Enter the total amount paid in the county by a Class 4 contractor to a subcontractor(s) holding either a business license or a contractor's license for performing activities described in Tenn. Code Ann. § 67-4-

708(4)(A). To receive the deduction, Class 4 contractors must complete the Subcontractor CSV worksheet, available [here](#), for each location for which they are claiming the deduction.

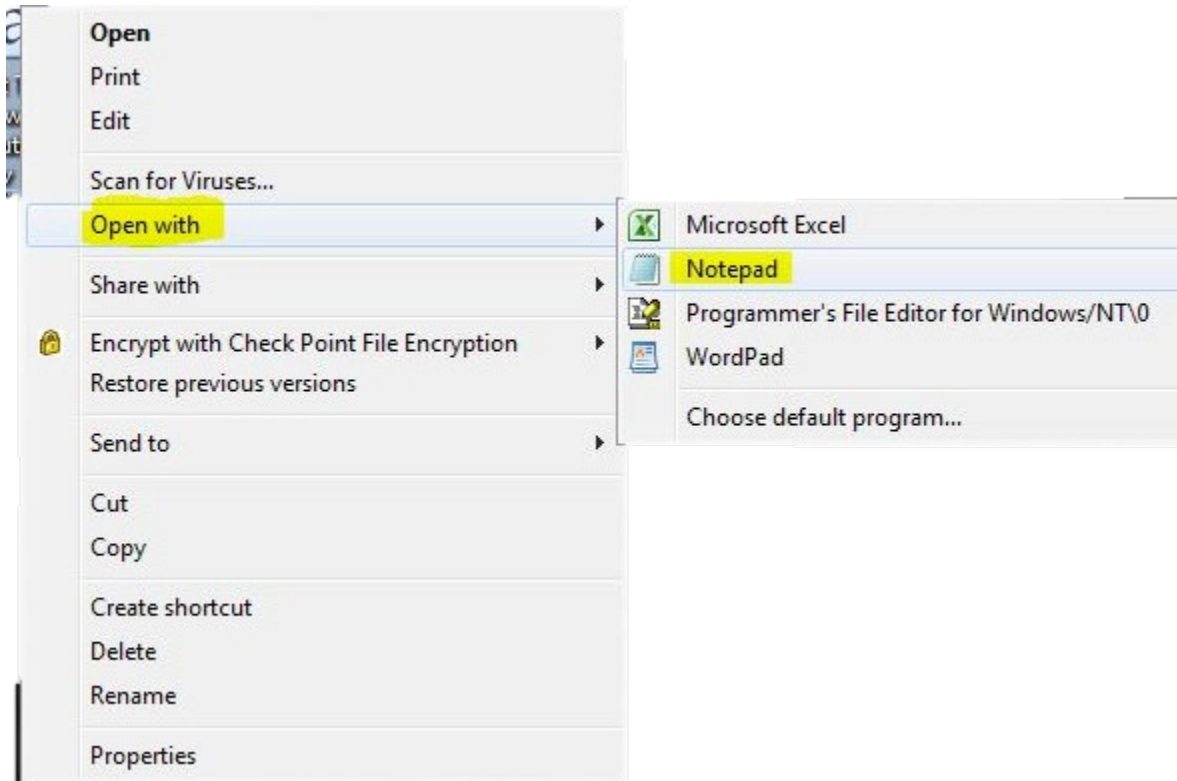
- o. **City Amount Paid to Subcontractor:** Enter the total amount paid in the city by a Class 4 contractor to a subcontractor(s) holding either a business license or a contractor's license for performing activities described in Tenn. Code Ann. § 67-4- 708(4)(A). To receive the deduction, Class 4 contractors must complete a Schedule C for each location for which they are claiming the deduction.
- p. **Gasoline Tax:** Enter the amount of all federal and Tennessee privilege and excise taxes paid on gasoline sold by the taxpayer.
- q. **Motor Fuel Tax:** Enter the amount of all federal and Tennessee privilege and excise taxes paid on motor fuel sold by the taxpayer.
- r. **Cigarette Tax:** Enter the amount of all federal and Tennessee privilege and excise taxes paid on cigarettes sold by the taxpayer.
- s. **Other Tobacco Tax:** Enter the amount of all federal and Tennessee privilege and excise taxes paid on all other tobacco products sold by the taxpayer.
- t. **Beer Tax:** Enter the amount of all federal and Tennessee privilege and excise taxes paid on beer sold by the taxpayer.
- u. **Petroleum Products:** Enter the amount of Tennessee special tax paid on petroleum products sold by the taxpayer.
- v. **Liquefied Gas Tax:** Enter the amount of Tennessee liquefied gas tax paid on liquefied gas for motor vehicles sold by the taxpayer.
- w. **Beer Wholesale Tax:** Enter the amount of Tennessee beer wholesale tax paid on beer sold by the taxpayer.
- x. **Bail Bonds Tax:** Enter the amount of Tennessee bail bonds tax paid.
- y. **Other Deductions:** Enter any other deductions from business tax for the business tax reporting period.
- z. **Specification:** Specify which deductions are taken by using the letters listed below. Note that these deductions may be taken only if included in Schedule A, Line 1 of the paper return. Other deductions include:

A) Accommodation sales (sale for resale of tangible personal property at cost plus freight, storage, and transportation costs by a person who regularly sells such property to another person who regularly sells such property)

B) Casual and isolated sales of tangible personal property

C) Sales of school supplies and meals to students and school employees on campus by secondary or elementary schools (but not such sales made by independent contractors)

6. After all information for all locations has been entered, delete the row with all the column headings in it. Save the file as a CSV file. Right click on the file and open with the Notepad application to verify the leading zeros in the location ID are still there.



Your file should look something like this:

```
File Edit Format View Help
0123456789,w,987654,5500,987654,3300,0,
1000123456,w,321654,4400,321654,2200,0,
```

7. Log into TNTAP and navigate to your business tax account and the period that you want to file. Click on the "File Return" link for the period, and you should see this question. Click "Yes"

Business Tax Return Welcome, troy Settings Log Off

Home > Business Tax > Business Tax Return

1. Filing Process

Filing Process

Will you be completing your business tax return by uploading a CSV file? (This is not typical)

8. On the next screen select the "Business Tax Return" document to upload.

Business Tax Return Welcome, troy Settings Log Off

Home > Business Tax > Business Tax Return

1. Filing Process 2. File Upload and Supporting Documents

File Upload and Supporting Documents

Please attach your Business Tax Return comma-separated values (CSV) file and Subcontractor Worksheet CSV file for uploading here. All businesses must attach a Business Tax Return file. If your business has any locations that are Classification 4, you will be enabled, but not required, to upload a corresponding Subcontractor Worksheet file after uploading your Business Tax Return file.

If you have other supporting documents to upload for the return, please do so here.

Attachments

Type	Name	Description	Size
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If you have other supporting documents to

- Business Tax Return
- Supporting Documents

Attachments

Type	Name	Description	Size

Select a file to attach

Type: Business Tax CSV File

Description:

No file chosen

Required

If there is nothing wrong with the file layout you will see the page below.

Business Tax Return Welcome, troy Settings Log Off

Home > Business Tax > Business Tax Return

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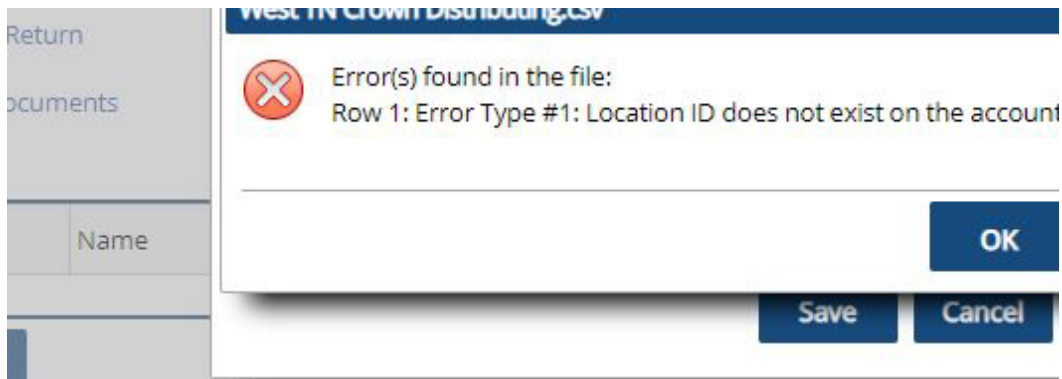
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Attachments



Type	Name	Description	Size
Business Tax CSV File	BusyTesterFileUpload.csv	test file	0 Remove

Any errors will pop up another window and give a brief description of the error. Here is an example of an error where the leading zeros were not included on the file.



The row number displayed in the error message should correspond with the row on your file that caused the error. In the case pictured above, the leading zero was left off of the Location ID for row 1 in the file.

9. When the file has been uploaded successfully, review the locations to make sure the information is correct. Any errors TNTAP identifies will be indicated by an exclamation point in red on the Location ID.

Show Errors 1 - 3 of 3	
Location ID	Doing Business As
 1000259037	BUSY TESTER
 1000259038	BUSY TESTER

10. After the review and all errors have been corrected you can submit the file. You may submit a payment at the same time as the file upload.