



**TENNESSEE DEPARTMENT OF REVENUE
Claim for Refund of Franchise Tax
Paid on Property Measure (Schedule G)**

*In lieu of filing a claim using this form, we **strongly encourage** you to file the claim in [TNTAP](#).*

Claims must be filed by November 30, 2024.

Taxpayer Name _____ Account Number _____ FEIN _____

Address _____
Street
City
State
Zip Code

Provide the following information for each tax year included in the claim:

Tax Year	20__	20__	20__	20_
Amt Paid Per Sch. G				
Amt Due Per Sch. F				
Difference/Refund request*				

*Only include the difference in the franchise tax amount due as calculated on Schedule F vs. Schedule G. No other adjustments may be included in this claim. (To the extent tax was paid per Schedule G with tax credits from Schedule D, any previously applied tax credits in excess of those applied to the revised tax due will be reinstated on the taxpayer's account rather than refunded.)

Total amount of claim for refund: _____

Amended Returns Filed Yes No

Amended returns for each tax year included in the claim are *required*.

Balance Sheet Attached Yes No

A balance sheet, schedule of assets/liabilities, pro forma, or federal return pages supporting net worth calculation by entity *may* be provided to support the amount due per Schedule F. If your amended return requires additional review, the supporting information may decrease the time required to process your claim.

Report of Debts Attached Yes No

If a refund of \$200 or more is requested, a [Report of Debts](#) form *must* be completed and filed with this claim.

Under the penalties of perjury, I declare the following:

- That the taxpayer paid the tax due under Tenn. Code Ann. § 67-4-2108 on the minimum tax base in former sections Tenn. Code Ann. §§ 67-4-2108(a) and (b) ("property measure");
- That the amounts of this claim equal the amount of franchise tax actually paid based upon the property measure minus the amount otherwise due under Tenn. Code Ann. §§ 67-4-2106 and 2107 based upon net worth and any includable affiliated indebtedness;
- That amended returns have been filed for these periods or are attached to this form;
- That I have examined this form, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and

[Continued on the next page]

- That I understand the name of each taxpayer that receives a refund and the applicable range [\$750 or less; \$750.01-\$10,000; more than \$10,000] corresponding to the total amount of the refund will be published on the department of revenue’s website from May 31, 2025, through June 30, 2025. Claims still pending as of May 31, 2025, will be disclosed and designated as “pending” without a range.

Name _____ Title _____
Signature of Taxpayer, Officer, or Authorized Representative

Printed Name _____ Date _____
Print name signed above

SB2103/HB1893 (2024) requires the following waiver to receive a refund under this claim:

Upon acceptance of this refund, the Taxpayer, _____, hereby knowingly waives all claims and rights of action in any court, state or federal, against the Tennessee Department of Revenue, Commissioner of Revenue, State of Tennessee, or its employees, based on any theory that the franchise tax in Title 67, Chapter 4, Part 21, or any provision of Part 21, including T.C.A. § 67-4-2108, as that Part and those provisions existed before the enactment of SB2103/HB1893 (2024), is unconstitutional by failing the internal consistency test.

Name _____ Title _____
Signature of Taxpayer, Officer, or Authorized Representative

Printed Name _____ Date _____
Print name signed above

Only if you cannot e-file in TNTAP, email or mail completed form and required attachments to: FAE.AuditHelp@tn.gov or Tennessee Department of Revenue, 500 Deaderick Street, 12th Floor, Nashville, TN 37242

For more information visit www.tn.gov/revenue/2024franchisetax, contact us at (615) 253-0700, or submit a request to our help desk at <https://revenue.support.tn.gov>.