



TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Return
Gas, Water, Electric Power, and Light Companies

RV-R0003901 (12/18)

**GRO
209**

Filing Period	Reporting Period	Check if applicable: Amended return <input type="checkbox"/>
Account Number	Due Date	
FEIN/SSN		Remit in installments <input type="checkbox"/>

Legal Name			Remit amount on Line 13 or 14, whichever is applicable to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242 You may file your return and payment at www.tn.gov/revenue .
Mailing Address			
City	State	ZIP Code	

Round to the nearest dollar

Gross Receipts Tax on Gas Distribution

- 1. Gross receipts from gas distribution in Tennessee(1) _____
- 2. Tax (multiply Line 1 by the applicable rate)(2) _____

Gross Receipts Tax on Water/Electricity Distribution

- 3. Gross receipts from water/electricity distribution in Tennessee(3) _____
- 4. Exemption amount (\$5,000 maximum).....(4) _____
- 5. Gross receipts subject to tax (subtract Line 4 from Line 3)(5) _____
- 6. Tax (multiply Line 5 by the applicable rate)(6) _____

Computation of Tax

- 7. Gross receipts tax (add Lines 2 and 6).....(7) _____
- 8. Franchise and excise tax credit (add Lines 8a and 8b)(8) _____
 - a. Franchise tax credit _____
 - b. Excise tax credit _____
- 9. Total tax (subtract Line 8 from Line 7).....(9) _____
- 10. Credit memo balance(10) _____
- 11. Penalty (see instructions)(11) _____
- 12. Interest (see instructions).....(12) _____
- 13. Total amount due (add Lines 9, 11, and 12; subtract Line 10).....(13) _____
- 14. Installment amount (divide Line 9 by 4) (see instructions)(14) _____

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Taxpayer's Signature	_____ Date	_____ Title
_____ Tax Preparer's Signature	_____ Preparer's PTIN	_____ Date
_____ Preparer's Address	_____ City	_____ State
_____ Preparer's Email Address	_____ ZIP Code	

FOR OFFICE USE ONLY



Instructions: Gross Receipts Tax Return – Gas, Water, Electric Power, and Light Companies

Gross receipts from the intrastate distribution of water and electricity and from the intrastate manufacture of gas and/or intrastate distribution of manufactured or natural gas to consumers, excluding sales tax collected from consumers, are subject to a gross receipts tax (commonly known as “utilities tax”). The tax does not apply to gas, water, or power companies owned and operated by cities or other political subdivisions of the state, water companies owned by nonprofits, exempt wholesale generators or FERC certificated wholesale power marketers, and United States governmental agencies.

The filing period is July 1 of the year the tax is due through the following June 30. However, the tax is based on the sales or purchases from the taxpayer’s last fiscal year, which is the reporting period.

New businesses that begin business after July 1 must file *monthly* until the beginning of the next filing period (the next July 1). The monthly returns are based on the sales or purchases from that month. Monthly returns are due on the 10th day of the following month. For example, if a business begins November 1, it will file monthly returns on the 10th of each month beginning December 10 through July 10 of the following year and will file annually thereafter.

The return along with the appropriate tax payment is due on or before August 1 of each year (unless the taxpayer is a new business that is filing monthly). Taxpayers should file and make their tax payments online by visiting the Department’s website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the “Reporting Period” and the “Filing Period” and check the amended return box on the top of the return. If you are paying in installments, check the appropriate box on the top of the return and complete Line 14.

Return

- Line 1: Enter the total gross receipts from the manufacture of gas or distribution of manufactured or natural gas in Tennessee.
- Line 2: Multiply Line 1 by **1.5%**.
- Line 3: Enter the total gross receipts from the distribution of water and electricity in Tennessee.
- Line 4: The first \$5,000 of gross receipts derived from the intrastate distribution of water and electricity are exempt from the utilities tax. On Line 4, enter the lesser of \$5,000 or the amount on Line 3.
- Line 5: Subtract Line 4 from Line 3.
- Line 6: Multiply Line 5 by **3%**.
- Line 7: Add Lines 2 and 6.
- Line 8: A credit is allowed for franchise and excise taxes paid on the same intrastate activity that is subject to the utilities tax. The franchise and excise tax paid must be for the same tax period as the utilities tax liability. The combined franchise and excise tax credit taken on Line 8 cannot exceed the amount reported on Line 7. To calculate the credit:
- Divide the taxpayer’s total Tennessee gas, water, and electricity sales by the taxpayer’s total Tennessee gross receipts (including gross sales, taxable dividends, taxable interest, etc.).
 - Multiply the amount of franchise tax liability from the franchise & excise tax return, Schedule A, Line 3, that has been paid by the decimal number calculated in step (a). Enter this amount on Line 8a.
 - Multiply the amount of excise tax liability from the franchise & excise tax return, Schedule B, Line 7, that has been paid by the decimal number calculated in step (a). Enter this amount on Line 8b.
 - Add Lines 8a and 8b.
- Line 9: Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter zero.

- Line 10: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 11: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is \$15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 9.
- Line 12: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 9.
- Line 13: Add Lines 9, 11, and 12, and subtract Line 10.
- Line 14: Taxpayers who file the return and make a payment of one-fourth of the total tax (Line 9) on or before August 1 have the option of paying the total tax (Line 9) in four equal installments. As stated, the initial installment amount is paid with the return. Subsequent installment payments will be due not later than November 1, February 1, and May 1. However, interest from August 1 until the date of payment will be due on the second, third, and fourth quarterly payments at the effective rate (see the instructions for Line 12). If quarterly installment payments are not paid by the due date, penalty will be assessed for late payments at the rate of 5% for each 30 days (or portion thereof) that the installment payment remains unpaid subsequent to the due date, up to a maximum of 25%. Taxpayers paying in installments should check the appropriate box on the top of the return.