



TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Report - Operators of Merchandise Vending Machines

**GRO
212**

Taxable Period Beginning: _____ Ending: _____	Account No. _____	SSN OR FEIN _____
Due Date _____		Reporting Period Month Day Year Beginning: / / Ending: / / <small>Please indicate the quarterly reporting period</small>
If this is an AMENDED RETURN, } <input type="checkbox"/> please check the box at right		
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. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 8 and mail to: TENNESSEE DEPARTMENT OF REVENUE Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242		

1. Gross receipts on vending machines that dispense products for \$0.25 for benefit of non-profit, charitable organizations	(1)		.00
2. Tax (1.5% of Line 1)	(2)		.00
3. Less: Franchise, excise tax credit	(3)		.00
4. Net tax (Line 2 less Line 3)	(4)		.00
5. Credit amount from previous Department of Revenue notice(s)	(5)		.00
6. Penalty <small>If filed LATE, compute penalty at 5% of the tax (Line 4 minus Line 5) 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</small> ...	(6)		.00
7. Interest (Line 4 minus Line 5 X % per annum on taxes unpaid by the due date)	(7)		.00
8. Total Amount Due (Add Lines 4, 6, and 7, minus Line 5 if applicable)	(8)		.00

**FOR OFFICE
USE ONLY**

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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

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga (423) 634-6266 Suite 203 1301 Riverfront Parkway	Jackson (901) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	Johnson City (423) 854-5321 204 High Point Drive	Knoxville (865) 594-6100 Suite 209 7175 Strawberry Plains Pike	Memphis (901) 213-1400 3150 Appling Road	Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street
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Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

The law governing vending machine sales subject to the gross receipts tax states:

- (a) Each person operating any vending machine for the benefit of a charitable nonprofit organization by which merchandise of the market value of the coin deposited not exceeding twenty-five (25) cents is sold or delivered to customers, shall have the privilege and option of registering with the Department of Revenue, reporting gross receipts vended through such machines, and paying tax thereon, in lieu of sales tax, at the rate of one and one-half percent (1.5%) of the gross receipts of the machines.
- (b) To comply with the above option, the legal names of the owning entity and the charitable nonprofit organization benefiting from the proceeds of the machine must appear on each vending machine. Each vending machine must have a permanent registration on forms provided by the department at a cost for which the department may charge a fee, plus a licensing fee for each individual company registered.
- (c) Any person, firm, or corporation engaged in this business operation shall immediately notify the department of its option to pay under this chapter, and, failing to notify the department, shall pay sales tax as provided by law.

DELINQUENT FILING - (PENALTY AND INTEREST)

Unless this return is postmarked and taxes paid to the Department of Revenue **on or before** the first day of the second month following the applicable quarterly filing period (November 1, February 1, May 1, and August 1), penalty and interest will be assessed as required by Tenn. Code Ann. Section 67-1-804.

If payments are not paid by the due date, penalty will be assessed for late payment at the rate of 5% of the amount due for each 30 days (or portion thereof) that the payment remains unpaid subsequent to the due date, up to a maximum of 25%.

INSTRUCTIONS

Line 3 – A tax credit may be taken for the previous year’s combined franchise, excise tax liability. However, the amount of credit taken cannot exceed Line 2. Contact the Department of Revenue for instructions.

Line 5 – Credit taken cannot exceed Line 4.

Neither Line 4 nor Line 8 may reflect a negative amount.