



TENNESSEE DEPARTMENT OF REVENUE  
LITIGATION FINES AND FEES RETURN

**PRV  
414**

Filing Period Beginning:	Account No.	Name of Court
	Due Date	
Ending:		

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 32 and mail to:

Tennessee Department of Revenue  
Andrew Jackson State Office Bldg.  
500 Deaderick Street  
Nashville, TN 37242

For more information, call our statewide number at 1-800-342-1003 or dial (615) 253-0600.

**REMINDERS**

1. Read instructions before preparing this return and complete all information.
2. This return should be completed each month, even if there are no collections.
3. The Litigation Tax must be remitted from the first moneys collected on each case TCA 67-4-603(c).

IF AN AMENDED RETURN CHECK HERE



	Column A Gross Tax	Column B Rate Commission Amount Retained	Column C Net Tax (Gross Tax less commission)
1. Forfeited appearance bonds in felony cases [TCA 40-24-107(d)].....	_____	\$ _____	\$ _____
2. Domestic and aggravated assault fines not in excess of \$225 per assault [TCA 39-13-101(b)(3); 39-13-102(e)(2); 39-13-111(c)(5)].....	_____	\$ _____	\$ _____
3. Sexual offense fines ( ) [TCA 40-24-108(a)].....	_____	\$ _____	\$ _____
4. Order of protection penalties ( ) [TCA 36-3-610(b)].....	_____	\$ _____	\$ _____
5. Court-appointed attorney's administrative fee [TCA 40-14-103(b)(1)].....	_____	\$ _____	\$ _____
6a. Drug violations ( ) [TCA 16-22-109(d)].....	_____	\$ _____	\$ _____
6b. Veterans Drug Court Fee ( ) [TCA 16-22-109(e)(2)].....	_____	\$ _____	\$ _____
7a. Alcohol and Drug Addiction Treatment Fee (DUI) ( ) [TCA 55-10-401, 413(c)].....	_____	\$ _____	\$ _____
7b. Alcohol and Drug Addiction Treatment Fee (Non-DUI) ( ) [TCA 39-17-439].....	_____	\$ _____	\$ _____
8. Blood Alcohol/Drug Testing (BADT) Fee ( ) [TCA 55-10-413(f)].....	_____	\$ _____	\$ _____
9. Drug Testing Fee ( ) [TCA 39-17-420].....	_____	\$ _____	\$ _____
10. Payments of fines/fees not listed elsewhere on return.....	_____	\$ _____	\$ _____

**FOR OFFICE USE ONLY**



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

SIGN HERE \_\_\_\_\_ Date \_\_\_\_\_  
Clerk's Signature

Column A	Column B		Column C
Gross Tax	Rate	Commission Amount Retained	Net Tax (Gross Tax less commission)
11. Refunds of costs, fines, and forfeiture .....		\$ _____	\$ _____
12. Municipal Training and Education fees (     ) [TCA 16-18-304].....		\$ _____	\$ _____
13. Drag Racing Violation (     ) [TCA 68-55-306].....		\$ _____	\$ _____
14. Cash Bond Forfeiture (     ) [TCA 68-6-103(d)].....		\$ _____	\$ _____

- 15a. Anti-Human Trafficking General Fund [TCA 39-13-312(e)]..... \$ \_\_\_\_\_
- 15b. Anti-Human Trafficking Fund Law Enforcement Agency (Name of Agency \_\_\_\_\_)..... \$ \_\_\_\_\_
- 15c. Anti-Human Trafficking Fund District Attorney General Conference..... \$ \_\_\_\_\_
- 16. Motor Vehicle Dismantler/Recycler or Scrap Metal Processor violation of NMVTIS reporting requirements (     ) [TCA 55-3-202(d)]..... \$ \_\_\_\_\_
- 17. Misrepresentation to TennCare Fine (\$250-\$1,000) [TCA 71-5-2601]..... \$ \_\_\_\_\_
- 18. Collections for old cases as directed by TCA 40-24-105(c) less collection costs..... \$ \_\_\_\_\_
- 19. Ignition Interlock Violations (     ) [TCA 55-10-413] and Electronic Monitoring Fees (\$10 or \$12) [TCA 39-13-102(e)(4); TCA 55-10-417; TCA 69-9-219(c)(9); TCA 40-28-201(a)(5); TCA 39-13-111(c)(7)]..... \$ \_\_\_\_\_
- 20. Adult restitution for confinement costs of Juveniles [TCA 40-35-320(d)]..... \$ \_\_\_\_\_
- 21. Criminal Impersonation of Active Duty Member of Uniformed Service or Veteran [TCA 39-16-301(c)]..... \$ \_\_\_\_\_
- 22. Criminal Exposure HBV/HCV Fine and Exemplary Damages from Assisted Suicide Convictions [TCA 39-13-109(e)(2) and TCA 39-13-216(e)]..... \$ \_\_\_\_\_
- 23. Pharmacy Board Fine [TCA 53-10-107]..... \$ \_\_\_\_\_
- 24. Medical Board Fine [TCA 63-6-203]..... \$ \_\_\_\_\_
- 25. Forfeitures of property involving sexual offenses against minors [TCA 39-13-530]..... \$ \_\_\_\_\_
- 26. Fine for possession, sale, distribution or transportation of child-like sex doll [TCA 39-17-910]..... \$ \_\_\_\_\_
- 27. Total gross fines and fees - Add Lines 1-14 in Column A with Lines 15a through 26..... \$ \_\_\_\_\_
- 28. Net fines and fees - Add Lines 1-14 of Column C with Lines 15a through 26..... \$ \_\_\_\_\_
- 29. Credit - Enter outstanding credit from previous Department of Revenue notice(s)..... \$ \_\_\_\_\_
- 30. Penalty - (See Instructions)..... \$ \_\_\_\_\_
- 31. Interest - (See instructions)..... \$ \_\_\_\_\_
- 32. Total amount due - If filed timely, subtract Line 29 from Line 28; if filed late, subtract Line 29 from Line 27 and add Lines 30 and 31..... \$ \_\_\_\_\_

## LITIGATION FINES AND FEES RETURN - INSTRUCTIONS

**NOTE:** Enter amounts collected on the appropriate line in Column A, including any adjustments or partial payments. Multiply the amount in Column A by the rate of commission in Column B. Enter this result in the "Amount Retained" section of Column B. Then subtract the commission on the "Amount Retained" line from the amount in Column A and enter the result in Column C, "Net Tax".

- Line 1:** Enter the total amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. Section 40-24-107(d)]
- Line 2:** Enter the total collections for convictions of assault, aggravated assault, and domestic assault that do not exceed \$225. [Tenn. Code Ann. Sections 39-13-101(b)(3); 39-13-102(e)(2); 39-13-111(c)(5)]
- Line 3:** Enter the total collections for convictions of sexual offenses as defined in Tenn. Code Ann. Section 40-24-108(a).
- Line 4:** Enter the total collections from persons who violate an order of protection or a court-approved consent agreement. [Tenn. Code Ann. Section 36-3-610(b)]
- Line 5:** Enter the total collections for attorney administrative fees for appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. Section 40-14-103(b)(1)]
- Line 6a:** Enter the total collections from drug violations as defined in Tenn. Code Ann. Section 16-22-109(a). This is the first \$5 of the \$75 assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. Section 16-22-109(d)]
- Line 6b:** Enter the total collections from assessments by veteran's treatment court program as defined in Tenn. Code Ann. Section 16-22-109(e)(2). This is the first \$10 of the \$130 assessment by clerks of the court imposing the assessment. [Tenn. Code Ann. Section 16-22-109(e)(2)]
- Line 7a:** Enter the total collections for alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. Section 55-10-401 and addressed in accordance with Tenn. Code Ann. Section 55-10-413(c).
- Line 7b:** Enter the total collections for alcohol and drug addiction treatment assessments for violations other than driving under the influence, as defined in Tenn. Code Ann. Section 55-10-401 and assessed in accordance with Tenn. Code Ann. Section 39-17-439.
- Line 8:** Enter the total collections from breath or blood alcohol testing fees under Tenn. Code Ann. Section 55-10-413(f).
- Line 9:** Enter the total collections from drug testing fees under Tenn. Code Ann. Section 39-17-420.
- Line 10:** Use this line only for adjustments or payments of fines or fees that are not listed elsewhere on this return, such as collections of fines and fees that are no longer imposed.
- Line 11:** Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 12:** Enter the total collections from municipal court cases after March 1, 2005. [Tenn. Code Ann. Section 16-18-304]
- Line 13:** Enter the total collections from drag racing fines. [Tenn. Code Ann. Section 68-55-306]
- Line 14:** Enter the total collections from cash bond forfeitures entered as a result of a municipal traffic citation. [Tenn. Code Ann. Section 38-6-103(d)]
- Line 15a:** Enter the net proceeds from all forfeitures made pursuant to Tenn. Code Ann. Section 39-11-703(c) to be deposited into the state general fund.
- Line 15b:** Enter the net portion of collections pursuant to Tenn. Code Ann. Section 39-11-703(c) to be disbursed to the law enforcement agency per Tenn. Code Ann. Section 39-13-312(c)(1) and identify the law enforcement agency.
- Line 15c:** Enter the net portion of collections pursuant to Tenn. Code Ann. Section 39-11-703(c) to be disbursed to the Attorney General Conference per Tenn. Code Ann. Section 39-13-312(c)(2)
- Line 16:** Enter the net collections from motor vehicle dismantler/recycler and scrap metal processor violations of National Motor Vehicle Title Information System (NMVTIS) reporting requirements. [Tenn. Code Ann. Section 55-3-202(d)]
- Line 17:** Enter the total collections from fines relating to the misrepresentation of TennCare. [Tenn. Code Ann. Section 71-5-2601]
- Line 18:** Enter the net collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(c) less collection costs.
- Line 19:** Enter the net collections from ignition interlock violations. [Tenn. Code Ann. Section 55-10-413] and electronic monitoring fees. [Tenn. Code Ann. Sections 39-13-102(e)(4), 55-10-417, 69-9-219(c)(9), 40-28-201(a)(5), and 39-13-111(c)(7)]
- Line 20:** Enter the net proceeds for restitution funds for juvenile confinement costs. [Tenn. Code Ann. Section 40-35-320(d)]
- Line 21:** Enter the net collections from fines for Criminal Impersonation of an Active Duty Member of Uniformed Service or Veteran. [Tenn. Code Ann. Section 39-16-301(c)]
- Line 22:** Enter the net collections for criminal exposure of HBV/HCV fines and exemplary damages from assisted suicide convictions. [Tenn. Code Ann. Sections 39-13-109(e)(2) and 39-13-216(e)]
- Line 23:** Enter the net collections from pharmacy board fines. [Tenn. Code Ann. Section 53-10-107]
- Line 24:** Enter the net collections from medical board fines. [Tenn. Code Ann. Section 63-6-203]
- Line 25:** Enter the net proceeds of forfeiture of property from child sexual violations. [Tenn. Code Ann. Section 39-13-530]
- Line 26:** Enter net collections from fines for possession, sale, distribution, or transportation of child-like sex doll. [Tenn. Code Ann. Section 39-17-910]
- Line 27:** Calculate the total gross amount of fines and fees due by adding Lines 1 through 14 in Column A with Lines 15a through 26.
- Line 28:** Calculate the net amount of fines and fees due by adding Lines 1 through 14 in Column C with Lines 15a through 26.
- Line 29:** Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 30:** If the return is filed and or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 29 from Line 27 and compute penalty as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 - 90 days = 15%; 91 - 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15.
- Line 31:** Calculate the interest due. Multiply the amount of tax due and reported on Line 27 less Line 29 by the number of days delinquent. Multiply that result by the current interest rate. Divide that result by 365.25. Enter here.
- Line 32:** Compute the total remittance amount due. If filed timely, subtract Line 29 from Line 28. If filed late, subtract Line 29 from Line 27 and add Lines 30 and 31.

**Note:** The Litigation Fees Return must be completed and submitted each month, even if there are no fines and fees collections to report.