

16. CIC offenses against property [Tenn. Code Ann. § 40-24-107(a)(1)(A)] (\$26.50)(16) _____
17. CIC offenses against persons [Tenn. Code Ann. § 40-24-107(a)(1)(A)] (\$50).....(17) _____
18. Child sexual abuse [Tenn. Code Ann. § 40-24-107(a)(1)(B)] (see instructions) (\$500)(18) _____
19. Adjustments and juror or other reimbursements.....(19) _____
20. Total amount of commissions collected on Lines 16 through 19.....(20) _____
21. Sex offender surcharges not to exceed \$3,000 per case [Tenn. Code Ann. § 39-13-708(b)].....(21) _____
22. Sex offender commission (multiply Line 21 by commission rate) (5.00%)(22) _____
23. Collections for old cases as directed by Tenn. Code Ann. § 40-24-105(a) less collection costs(23) _____
24. Total gross tax due (add Lines 12, 16, 17, 18, 19, 21, and 23)(24) _____
25. Total net tax due (add Lines 15, 16, 17, 18, 19, 21 and 23, less Lines 20 and 22).....(25) _____
26. Credit memo balance(26) _____
27. Penalty (see instructions).....(27) _____
28. Interest (see instructions)(28) _____
29. Total amount due (if filed timely, subtract Line 26 from Line 25; if filed late, add Lines 24, 27, and 28;
subtract Line 26)(29) _____

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

Clerk's Signature _____ Date _____

INSTRUCTIONS: Litigation Tax Return

Litigation taxes are imposed upon persons making use of the Tennessee judicial system. The plaintiff is liable for litigation taxes upon filing of a case in civil proceedings. The defendant is liable for litigation taxes upon finding of guilt becoming final in criminal proceedings.

Litigation taxes are collected by the clerks of the court. The clerks must keep a complete record of all litigation tax collections and report the tax to the Department. Enter the amounts collected during the reporting period on the appropriate line as indicated below.

Litigation tax is required to be filed on the 15th day of the month following the reporting period, and required to be filed even though no taxes are due.

Clerks of the court should submit online their fully completed return, along with the amount from Line 29, by visiting the Department's website at <https://tntap.tn.gov/eservices>. Alternatively, they may mail the return and payment to the following address. Checks should be made out to the Tennessee Department of Revenue.

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

Return

- Line 1: Multiply the number of civil cases in municipal courts not exercising general sessions jurisdiction or appellate courts civil cases by **\$13.75**. [Tenn. Code Ann. §§ 16-18-305(a) and 67-4-602(d)]
- Line 2: Multiply the number of civil cases in chancery court, circuit court, probate court, or general sessions court when exercising state court jurisdiction by **\$23.75**. [Tenn. Code Ann. §§ 16-18-305(f) and 67-4-602(b)]
- Line 3: Multiply the number of civil cases in general sessions court or municipal courts exercising general sessions jurisdiction by **\$17.75**. [Tenn. Code Ann. §§ 67-4-602(c) and 16-18-305(e)]
- Line 4: Multiply the number of civil cases in general sessions court exercising state court jurisdiction except juvenile cases by **\$1**. [Tenn. Code Ann. § 67-4-602(b)]
- Line 5: Multiply the number of cases involving the violation of any law or ordinance governing the use of a public parking space by **\$1**. [Tenn. Code Ann. §§ 16-18-305(b) and 67-4-602(g)(1)]
- Line 6: Multiply the number of criminal charges resolved by conviction or order and multiply that number by **\$29.50**. [Tenn. Code Ann. § 67-4-602(a)] This includes amounts previously included for fingerprinting.
- Line 7: Multiply the number of criminal charges resolved by conviction or order in any state or county court involving violations of Title 55, Chapter 8 (moving violations) by **\$1**. [Tenn. Code Ann. § 67-4-602(g)(1)]
- Line 8: Multiply the number of criminal charges resolved by conviction or order instituted in any state or general sessions court by **\$3**. [Tenn. Code Ann. § 67-4-602(h)]
- Line 9: Multiply the number of criminal charges resolved by conviction or order instituted in any general sessions court in a county served by a judicial commissioner by **\$2**. [Tenn. Code Ann. § 67-4-602(k)]
- Line 10: Enter adjustments or partial pays for Lines 1-9 received during the period on previously resolved cases.
- Line 11: Enter any taxpayer penalties and interest, such as for late payment of litigation tax, assessed on all cases in all courts.
- Line 12: Calculate the gross litigation tax subtotal due by adding Lines 1 through 11.
- Line 13: Court clerks, other than clerks of city courts, calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 12 by **6.75%**.
- Line 14: Clerks of city courts calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 12 by **2.00%**.
- Line 15: Calculate the net amount of litigation tax due by subtracting Line 13 or Line 14, as appropriate, from Line 12.

- Line 16: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **property** (other than one restricted by law to a maximum possible punishment of a fine of less than **\$500** and no imprisonment) by **\$26.50**. [Tenn. Code Ann. § 40-24-107(a)(1)(A)]
- Line 17: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **persons** (other than one restricted by law to a maximum possible punishment of a fine of less than **\$500** and no imprisonment) by **\$50**. [Tenn. Code Ann. § 40-24-107(a)(1)(A)]
- Line 18: Multiply the number of convictions, as described in Line 16, that are committed against the person of a child under eighteen years of age and constitute criminal offenses under Tenn. Code Ann. §§ 39-12-101, 39-13-101, 39-13-501 through 505, 39-15-302, or 39-17-1005 by **\$500**. [Tenn. Code Ann. § 40-24-107(a)(1)(B)]
- Line 19: Enter the total number and amount of adjustments or partial pays for Lines 16-18 or other reimbursements, including juror reimbursements, received during the period on previously resolved cases.
- Line 20: Report the actual amount of commissions collected on Lines 16, 17, 18, and 19.
- Line 21: Enter the amount of sex offender surcharges, not to exceed **\$3,000** per case, collected during the reporting period. [Tenn. Code Ann. § 39-13-708(b)]
- Line 22: Compute the sex offender surcharge commission by multiplying the amount on Line 21 by **5.00%**.
- Line 23: Enter the collections for old cases as directed by Tenn. Code Ann. § 40-24-105(a) less collection costs.
- Line 24: Compute the total gross amount of litigation tax due by adding Lines 12, 16, 17, 18, 19, 21, and 23.
- Line 25: Compute the total net amount of litigation tax due by adding Lines 15, 16, 17, 18, 19, 21, and 23 and subtracting Lines 20 and 22.
- Line 26: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 27: If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed 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, even if no tax is due.
- Line 28: 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. If the payment is late, apply the interest rate to the total tax due (Line 24 minus Line 26). Use the formula: (Total Tax Due (Line 24 minus Line 26) x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 28.
- Line 29: Compute the total remittance amount due. If submitted timely, subtract Line 26 from Line 25. If filed late, subtract Line 26 from Line 24 and add Lines 27 and 28.