

Instructions: Privilege Tax Return for Marriage Licenses

There is a state tax imposed on the privilege of obtaining a marriage license. County clerks are charged with the collection of these taxes and fees, and shall report all collections to the Tennessee Department of Revenue. For collecting and reporting the taxes, county clerks shall be entitled to retain as commission five percent (**5%**) of the taxes collected, if filed and paid timely.

The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

County clerks should submit online their fully completed return, along with the amount from Line 11, 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: Enter the total number of marriage licenses issued within the month.

Line 2: Multiply Line 1 by **\$15**. This is the total privilege tax amount due.

Line 3: If the return is not delinquent, multiply Line 2 by **5%** to determine the county commission. Clerks are not permitted to retain a commission if the return and payment are not made in a timely manner as prescribed by statute. [Tenn. Code Ann. § 67-4-213(e)]

Line 4: Enter the number of out-of-state residents on Line 4a and the number of in-state residents that have completed an approved premarital course on Line 4b.

Line 5: Subtract Lines 4a and 4b from Line 1 to determine the number of licenses subject to the additional fee.

Line 6: Multiple Line 5 by **\$60**. This is the total additional fee amount due.

Line 7: Add Line 2 and Line 6 for the total tax and fees due.

Line 8: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 9: 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 and fees due (Line 7 minus Line 8).

Line 10: 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 and fees due (Line 7 minus Line 8). Use the formula: (Tax and Fees on Line 7 – Line 8 x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 10.

Line 11: Add Lines 7, 9, and 10 then subtract Line 8 to determine the total amount due. This is the amount that should be remitted to the Department of Revenue.