			SSEE DEPARTMENT OF REVENUE SY SPORTS TAX RETURN	RV-R0020020 INTERNET (11-16)					
	PRV	Filing Period	ACCOUNT NO.	For assistar	nce, contact Financ	cial Control at (615) 741-2632	2.		
	435	SSN or FEIN	If your account number is not preprinted on the top of the return, enter your federal employer identifica- tion number (FEIN) or social security number (SSN) in the block indicated. Check appropriate block; enter appropriate number. FEIN or SSN						
						If this is an AMENDED RETURN, please check the box at right			
				If this is a FINAL RETURN for a closed business, please check the box at right					
			Reminders	If this is a CHANGE OF MAILING ADDRESS, please check the box at right					
			the reverse side before preparing this return.	Remit amount on Line 7, payable to:					
	-		o support the return.	Tennessee Department of Revenue Post Office Box 190615 Nashville, Tennessee 37219-0615					
(3) Be	e sure to sign an	d date in	the signature box below.	Nas	-				
			ROUND TO THE NEARES	ST DOLLAR	1234	JMBERS LIKE THIS 5 6 7 8 9 0			
1. To	tal Tennessee fees	s collected	during the reporting period	(1)		00	0		
2. Ad	justed Revenue (S	See Instruc	tions)	(2)		00	0		
3. Ta	x due (Multiply Line	e 2 times 6	%)	(3)		00	0		
4. Ent	ter credit memo ba	lance previ	ously reported by the Department of Revenue	(4)					
			0-day period or portion thereof, not to exceed 25%; minimum penalty a credit is reflected)			00	0		
6. Int	erest: 7.50% (Se	e instructio	ons)	(6)		00	0		
 7. Tota	 al Amount Due			(7)		00	0		



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					
Tax Return Preparer and Title	Date					

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

Suite 203

(423) 634-6266 (731) 423-57 1301 Riverfront Pkwy Room 405 B

 Jackson
 Johnson City

 (731) 423-5747
 (423) 854-5321

 Room 405 B
 204 High Point Drive

 Lowell Thomas Building
 225 Martin Luther King Blvd.

Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209 **Memphis** (901) 213-1400 3150 Appling Road

Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS FOR PREPARATION OF THE FANTASY SPORTS TAX RETURN

- General: Businesses engaged in an approved fantasy sports operation in this state shall remit the fantasy sports tax on all adjusted revenues of a fantasy sports contest offered to Tennessee consumers. The fantasy sports tax is due on or before the 20th day of the month following the close of the calendar quarter.
- Line 1: Enter the total of all fees collected from Tennessee participants entering fantasy sports contests during the reporting period.
- Line 2: "Adjusted revenue" is the amount equal to the total entry fees collected from all participants entering a fantasy sports contest less winnings paid to participants in the contest, multiplied by the resident percentage. Adjusted Revenue should be calculated for each fantasy sports contest offered by a fantasy sports operator to Tennessee consumers during the reporting period. The sum of all adjusted revenues should be entered on Line 2.

The "resident percentage" is the percentage, rounded to the nearest tenth of a percent (0.1%), of the total entry fees collected from Tennessee consumers divided by the total entry fees collected from all players, regardless of the players' locations. The resident percentage is calculated for each fantasy sports contest offered by a fantasy sports operator and used to compute adjusted revenues for the contest.

- Line 3: Multiply the adjusted revenue amount on Line 2 by the 6% (0.06) tax rate. Enter the result in Line 3.
- Line 4: If the taxpayer has previously received a credit notice from the Department of Revenue, enter the amount on the credit notice on Line 4. Do not enter an amount greater than the amount indicated on Line 3.
- Line 5: Taxes not remitted timely will be subject to a five percent penalty for each thirty-day period or portion thereof, not to exceed twenty-five percent. Minimum penalty of \$15 is due on delinquent returns regardless of the amount of tax due and even if there is a credit reflected.
- Line 6: If the payment is made after the due date reflected on the return, compute the amount of interest due. Interest is computed using the following formula: (Line 3 minus Line 4) x (current interest rate) x (number of days delinquent) / (365.25).
- Line 7: Calculate the total amount due. Subtract Line 4 from Line 3 and add Lines 5 and 6, if applcable. Enter the result here.
- Filing: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 7 of the return and mail with the return to: Financial Control, Tennessee Department of Revenue, Post Office Box 190615, Nashville, Tennessee 37219-0615.

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return. Also check the appropriate block if this is a final return for a closed business or if you have indicated a change of address on the return.