



## Instructions: Adult Performance Business Tax Return

### General Information

Tenn. Code Ann. § 67-4-1201 requires that all adult performance businesses located in this state pay a two dollar privilege tax for every customer who enters the business during the tax filing period. The tax is due quarterly, on the 20<sup>th</sup> day of the month following the end of the calendar quarter.

Taxpayers must mail their returns and payments to the Department at the address listed on the front of the return. Make checks or postal money orders payable to the Tennessee Department of Revenue.

Check the applicable box if this is an amended return or a final return or if you are changing your address.

### Instructions

- Line 1: Enter the total number of customers who were admitted into the business during the filing period.
- Line 2: Multiply the number of customers from Line 1 by two dollars.
- Line 3: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line. Do not enter an amount greater than the amount on Line 2.
- Line 4: 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 due from Line 2.
- Line 5: 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](http://www.tn.gov/revenue) by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 2.
- Line 6: Add Lines 2, 4, and 5, and subtract Line 3 for the total amount of tax, penalty and interest due.