TENNESSEE DEPARTMENT OF REVENUE

Consumer Use Tax Return

RV-R0000501 INTERNET (03-17)

SLS 452

Purchaser (Check One)

☐ Individual ☐ Business

SSN OR FEIN

Phone:

County of Residence:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 11 and mail to:

TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

1. Total Amount of All Purchases	(1)	.00
2. State Tax on All Purchases (Multiply Line 1 x 7%)	(2)	.00
3. State Single Article Tax (Total From Schedule A, Column D)	(3)	.00
4. Total State Tax (Add Lines 2 and 3)	(4)	.00
5. Total Purchases [Line 1 Minus Single Articles With a Unit Price in Excess of $1,600 (Total from Schedule A, Column B) and Purchases of Specified Digital Products Included in Line 1]	(5)	.00
6. Local Tax (Multiply Line 5 x Applicable Local Sales Tax Rate)	(6)	.00
7. Total Amount of Specified Digital Products Deducted on Line 5	(7)	.00
8. Local Tax on Specified Digital Products (Multiply Line 7 x 2.50%)	(8)	.00
9. Local Tax on Single Articles With a Unit Price in Excess of $1,600 (Total From Schedule A, Column C)	(9)	.00
10. Total Local Tax (Add Lines 6, 8, and 9)	(10)	.00
11. Total Amount Due (Add Lines 4 and 10)	(11)	.00

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

Taxpayer Signature Date

FOR OFFICE USE ONLY

Use tax is the counterpart to sales tax. Tennessee, like other states that impose a sale tax, impose a tax on the use of property in this state brought or shipped into Tennessee untaxed. If you purchase untaxed merchandise through the internet, over the telephone, or from mail-order catalogs, or if you travel outside the state and purchase merchandise that is shipped to your Tennessee address, then you must pay use tax directly to the Department of Revenue. If Tennessee sales tax is added to the price of your purchase, you do not owe use tax. Use tax applies to purchases of tangible personal property, specified digital products (e.g., downloads or access to digital videos, digital music, and digital books), computer software, video game digital products, and warranty or maintenance contracts covering computer software or tangible property, such as household appliances, motor vehicles, boats.

Schedule A - Calculation of Single Article Tax

NOTE: Schedule A is used to determine the local sales tax and the state single article tax due on the purchase of individual items of tangible personal property with a unit purchase price of more than $1,600. The first $1,600 of the purchase price is subject to local tax at the local tax rate for your residence or business address. A local tax chart is available at www.tn.gov/revenue. In addition, the state single article tax at the rate of 2.75% applies to the purchase price from $1,600 to a maximum of $3,200.

Example - Sofa purchase price is $2,000. State tax at 7% is $140. Local tax at 2.25% on the first $1,600 of the price is $36. State single article tax at 2.75% on $400 (amount of purchase price over $1,600) is $11. Total tax due is $187.

In Column C, multiply $1600 by the applicable tax rate for your residential or business address. Enter the result in the box provided. Total all amounts reported in Column C and enter on Line 9 on Page 1.

In Column D, multiply the portion of the purchase price shown in Column B that is over $1,600 by 2.75%, Enter the result, but not more than $44 for that item. Total all amounts reported in Column D and enter on Line 3, Page1.

Column A Description of Item	Column B Purchase Price	Column C $1,600 x Local Tax Rate	Column D State Single Article Tax