




RV-R0012001 (2/25)

 SLS 450	Filing Period	Account Number	Check if applicable: <div> <input type="checkbox"/> </div>
	Due Date	Location ID	
Legal Name			Final return <div> <input type="checkbox"/> </div>
Mailing Address			
City	State	ZIP Code	
Location Address			Change of mailing address <div> <input type="checkbox"/> </div>
City	State	ZIP Code	
			Taxpayers should submit their return and payment from Line 23 by visiting the Department's website at https://tntap.tn.gov/eservices

Round to nearest dollar

- | | | |
|---|------|--|
| 1. Gross sales..... | (1) | |
| 2. Cost of personal property purchased on a resale certificate but used..... | (2) | |
| 3. Cost of out-of-state purchases and property imported into Tennessee for use | (3) | |
| 4. Fair market value of tangible personal property fabricated, produced, compounded, or severed from the earth for use in Tennessee..... | (4) | |
| 5. Total sales and purchases (add Lines 1-4)..... | (5) | |
| 6. Exempt transactions from Schedule A Line 11..... | (6) | |
| 7. State net taxable total (subtract Line 6 from Line 5) | (7) | |
| 8. State sales and use tax (multiply Line 7 by 7%)..... | (8) | |
| 9. State food tax (multiply Schedule A, Line 1 by 4%)..... | (9) | |
| 10. Local sales and use tax from Schedule B, Line 9..... | (10) | |
| 11. Tax collected in excess of state and local levies..... | (11) | |
| 12. State tax on transactions subject to single article and reduced rates from Schedule C Line 9 | (12) | |
| 13. Local tax on transactions subject to the special tax rate from Schedule C Line 17..... | (13) | |
| 14. Central Business Improvement District Fee from Schedule D Line 10 | (14) | |
| 15. Prepaid Wireless 911 Surcharge \$1.50 per retail transaction for prepaid wireless telecommunications less 2% administrative fee | (15) | |
| 16. Local Occupancy Tax on Short-term Rentals total from Schedule F, Column H | (16) | |
| 17. Hemp-derived cannabinoids, including Delta-8 and Delta-10 products from Schedule H, Column C..... | (17) | |
| 18. Local Option Transit Surcharge on transactions subject to the special tax rate from Schedule I, Line 9..... | (18) | |
| 19. Net tax due (add Lines 8-18)..... | (19) | |
| 20. Credit memo balance | (20) | |
| 21. Penalty (see instructions)..... | (21) | |
| 22. Interest (see instructions) | (22) | |
| 23. Total tax due - If filed and paid timely, subtract Line 20 from Line 19. If filed or paid late, subtract Line 20 from Line 19 and add Lines 21 and 22 | (23) | |

FOR OFFICE USE ONLY



Schedule A- Exempt Transactions (See Separate Instructions)

- 1. Net taxable food sales..... (1) _____
- 2. Sales made to vendors or other establishments for resale, and sales of items to be used in processing articles for sale. (Certificates of Resale required) (2) _____
- 3. Sales of items paid for with SNAP Benefits (3) _____
- 4. Sales to federal or Tennessee governments and qualified nonprofit institutions (Certificate required) (4) _____
- 5. Returned merchandise reported as sales on this or a previous return. Show on Schedule B, Line 2 amounts claimed on Schedule B, Line 4, of prior returns..... (5) _____
- 6. Exempt industrial machinery and agricultural purchases (6) _____
- 7. Sales in interstate commerce (7) _____
- 8. Repossessions - portion of unpaid principal balances in excess of \$500 due on TPP repossessed from customers. Report same amount on Schedule B, Line 2 (8) _____
- 9. Other deductions (See instructions) (9) _____
- 10. Temporary exemptions (Total from Schedule G, Column C) (10) _____
- 11. Total exemptions (Add Lines 1 through 10; enter here and on First Page, Line 6)..... (11) _____



Attention Sellers located outside Tennessee:
Beginning October 1, 2019, all sales that originate from a business located outside of Tennessee and sold to a destination inside Tennessee must be reported using the tax rate applicable to the delivery destination. Report all your sales made by location using Schedule E and bring total of all sales from Columns B through K over to Lines 1 through 9 below.

Schedule B - Local Sales and Use Tax (See Separate Instructions)

- 1. State net taxable total from First Page, Line 7 (1) _____
- 2. Adjustments (total of Schedule A, Line 1 and any applicable amounts from Schedule A, Lines 5 and 8) (2) _____
- 3. Total with adjustments (add Lines 1 and 2)..... (3) _____
- 4. Excess amount over single article tax base (4) _____
- 5. Energy fuel sales taxed at full state rate (5) _____
- 6. Reduced Rate Local Food Sales..... (6) _____
- 7. Other deductions including sales of specified digital products and of merchandise sold through vending machines (7) _____
- 8. Net taxable total (subtract Lines 4, 5, 6, and 7 from Line 3)..... (8) _____
- 9. Local sales and use tax (multiply Line 8 x the applicable local tax rate; Enter here and on the first page, Line 10).... (9) _____

Schedule C - State Single Article Tax and Special Tax Rates (See Separate Instructions) If no taxable single articles were sold at \$1,600 or above, or if you have no special tax rate products to report, put \$0 on Lines 9 and 17 below and on Lines 12 and 13 on the first page.

1. Taxable single article sales from \$1,600 to \$3,200..... (1) _____
2. State single article sales tax (multiply Line 1 x 2.75%) (2) _____
3. Industrial water sales (3) _____
4. Industrial water tax (multiply Line 3 x 1.00%) (4) _____
5. Industrial energy fuel sales..... (5) _____
6. Industrial energy fuels tax (multiply Line 5 x 1.50%)..... (6) _____
7. Aviation fuel tax (total amounts from Lines A and B; multiply x 4.25%)..... (7) _____
 - A. Taxable aviation fuel sales (\$ _____) Gallons (_____)
 - B. Out-of-state purchases for use (\$ _____) Gallons (_____)
8. Water carrier energy fuel tax (total amounts from Lines A and B; multiply x 7.00%).....(8) _____
 - A. Taxable energy fuel sales to water carriers (\$ _____) Gallons (_____)
 - B. Out-of-state purchases for use (\$ _____) Gallons (_____)
9. State single article and reduced rates tax (add Lines 2, 4, 6, 7, and 8)
Enter here and on Line 12 on the first page.....(9) _____
10. Local industrial water tax (multiply total sales x 0.50%)..... (10) _____
11. Specified digital products sales..... (11) _____
12. Specified digital products local tax (multiply Line 11 x 2.50%) (12) _____
13. Sales of merchandise through vending machines (13) _____
14. Local tax on merchandise sold through vending machines (multiply Line 13 x 2.25%) (14) _____
15. Reduced Rate Local Food Sales.....(15) _____
16. Reduced Rate Local Food Tax.....(16) _____
17. Total local special rates tax (add Lines 10, 12, 14, and 16). Enter here and on Line 13 on the first page (17) _____

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature _____	Date _____	Title _____	
Tax Preparer's Signature _____	Preparer's PTIN _____	Date _____	Telephone _____
Preparer's Address _____	City _____	State _____	ZIP Code _____
Preparer's Email Address _____			

Schedule D- Central Business Improvement District (CBID) Schedule

- 1. Gross sales less exempt transactions (Page 1, Line 1 minus Line 6) plus net taxable food sales (Schedule A, Line 1)..... (1) _____
- 2 . Sales of professional services included in Line 1 above (2) _____
- 3. Sales of lodging provided to transients not included in exempt transactions (3) _____
- 4. Sales of tickets to sporting events or other live ticketed events not included in exempt transactions..... (4) _____
- 5. Sales of alcoholic beverages subject to LBD tax not included in exempt transactions (5) _____
- 6. Sales of newspapers and other publications not included in exempt transactions (6) _____
- 7. Sales of overnight and long-term parking not included in exempt transactions..... (7) _____
- 8. Total CBID exempt sales (add Lines 2 - 7) (8) _____
- 9. Net sales (subtract Line 8 from Line 1) (9) _____
- 10. Central Business Improvement District Fee (multiply Line 9 x 0.50%). Enter here and on Line 14 on the first page..(10) _____

Schedule I - Local Option Transit Surcharge (Applicable to all jurisdictions within Davidson County)

- 1. State net taxable total from First Page, Line 7 (1) _____
- 2. Adjustments (total of Schedule A, Line 1 and any applicable amounts from Schedule A, Lines 5 and 8) (2) _____
- 3. Total with adjustments (add Lines 1 and 2)..... (3) _____
- 4. Excess amount over single article tax base (4) _____
- 5. Energy fuel sales taxed at full state rate (5) _____
- 6. Reduced Rate Local Food Sales..... (6) _____
- 7. Other deductions including sales of specified digital products and of merchandise sold through vending machines (7) _____
- 8. Net taxable total (subtract Lines 4, 5, 6, and 7 from Line 3)..... (8) _____
- 9. Local Option Surcharge (multiply Line 8 x the applicable rate. Enter here and on the first page, Line 18) (9) _____

Schedule E - For Sellers Located Outside Tennessee Destination Sales Report

A	B	C	D	E	F	G	H	I	J	K
City or County Location	State Net Taxable Total	Adjustments	Adjusted Total	Excess of Single Article Tax Base	Energy Fuel Sales	Reduced Rate Local Food Sales	Other Deductions	Local Net Taxable Total	Local Option Transit Surcharge	Local Tax
Totals										

Note: If you have additional entries to report, please add additional Schedules as needed. Report total of all sheets on last page.

Schedule F - For Local Occupancy Tax due on Short-term Rentals

A	B	C	D	E	F	G	H
City or County Location	Short-term Rental Unit Receipts	Deductions	Net Rental Receipts	Occupancy Tax Due	Net Room Rental Nights	Total Nightly Fee	Total Due
Totals							

Note: If you have additional entries to report, please add additional Schedules as needed. Report total of all sheets on last page.

Schedule G - Temporary Exemptions

A	B	C	D
City or County Location	Temporary Exemption Type	Exempt Sales Amount	Exempt Sales Amount in Excess of Local Single Article Tax (\$1,600)
Totals			

Note: If you have additional entries to report, please add additional Schedules as needed. Report total of all sheets on last page.

Schedule G should be used if any of the following temporary exemptions apply:

- Sales Tax Holiday (Last Friday of July to the following Sunday)
- Broadband Infrastructure Exemption (July 1, 2022 to June 30, 2025)

Enter total from Schedule G, Column C to Schedule A, Line 10. Any exemption or deduction not listed above should be taken elsewhere on Schedule A. See instructions for additional information.

Schedule H - Hemp-Derived Cannabinoids

A	B	C
Product Type	Gross Sales	Total Tax (Gross Sales x 6%)
Totals		

Note: If you have additional entries to report, please add additional Schedules as needed. Report total of all sheets on last page.

Schedule H should be used if any of the following hemp-derived cannabinoids are sold:

- Delta-8 tetrahydrocannabinol
- Delta-10 tetrahydrocannabinol
- Hexahydrocannabinol
- Tetrahydrocannabiphorol (THCp)
- Tetrahydrocannabivarin (THCv)
- Tetrahydrocannabinolic acid (THCa)
- Other:_____

Enter total from Schedule H, Column C to First Page, Line 17. See instructions for additional information.

INSTRUCTIONS: Tennessee Sales and Use Tax Return

These instructions apply to Tennessee's sales and use tax return for periods beginning *on or after* **February 1, 2025**.

The due date for the sales and use tax return is the 20th of the month following the end of the reporting period.

Taxpayers are required to file this return electronically, and should submit online their fully completed return, along with the amount from Line 23, 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 - Round to the nearest whole dollar

- Line 1: Enter the amount of all sales. Include: (a) cash sales, (b) credit sales, (c) conditional sales, (d) sales exempt from tax, (e) leases and rentals of tangible personal property, (f) charges for fabricating personal property for consumers, (g) sales of specified digital products, (h) taxable services, and (i) local option transit surcharge.
Exclude: The amount of sales tax collected or accrued.
- Line 2: Enter the cost of all tangible personal property which was purchased from a dealer without the payment of sales or use tax that was not resold but used and consumed in the conduct of business. Do not enter the cost of items remaining in inventory for resale.
- Line 3: Enter the cost of all tangible personal property purchased or imported from out-of-state, including online purchases, for use and consumption in Tennessee where no Tennessee sales tax was paid to the supplier at time of purchase. Do not include items purchased from out-of-state that are to be resold in the conduct of business.
- Line 4: Enter the fair market value of tangible personal property fabricated, produced, compounded, or severed from the earth for use in Tennessee. In addition, the purchase price or fair market value, whichever is applicable, of all property furnished to, or used by, a contractor when a sales or use tax has not been previously paid must be included.
- Line 5: Add Lines 1 through 4 to determine total sales and purchases for the reporting period.
- Line 6: Enter the exempt transactions from Schedule A, Line 11.
- Line 7: Subtract Line 6 from Line 5 to determine the state net taxable total.
- Line 8: Multiply the amount of non-food and food ingredient sales (Line 7) by **7%** to determine the general state sales tax due.
- Line 9: Multiply the total net taxable sales of food and food ingredients from Schedule A, Line 1 by **4%** to determine the food sales tax due.
- Line 10: Enter the local sales tax due from Schedule B, Line 9.
- Line 11: Add any excess state and/or local tax collected.
- Line 12: Enter the amount of state sales tax on single articles and special tax rates from Schedule C, Line 9. (See instructions for Schedule C.)
- Line 13: Enter the amount of local tax on transactions subject to the special tax rates from Schedule C, Line 17. (See instructions for Schedule C.)

- Line 14: Enter the Central Business Improvement District (CBID) fees from Schedule D, Line 10. This fee only applies to certain businesses in downtown Nashville.
- Line 15: Multiply the number of prepaid 911 surcharge transactions made by **\$1.50**. Subtract the **2%** administrative fee. Enter the result.
- Line 16: Enter the total local occupancy tax due on short-term rentals from Schedule F, Column H.
- Line 17: Enter the total tax due on the sale of hemp-derived cannabinoids from Schedule H, Column C.
- Line 18: Enter the total local surcharge due on transactions subject to the local transit surcharge (if applicable) from Schedule I, Line 9.
- Line 19: Calculate the total tax and fees due before addition of penalty and interest. Add Lines 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 18.
- Line 20: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.
- Line 21: If filed late, compute penalty at **5%** of the tax due (Line 19 minus Line 20) for each 30 day period or portion thereof for which the tax is delinquent, up to a maximum of **25%** of the delinquent amount. The minimum penalty is **\$15** for the delinquent filing of a return.
- Line 22: 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 19 minus Line 20) x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 22.
- Line 23: Total tax due. When the return is timely filed, deduct Line 20 from Line 19. On late filed returns, deduct Line 20 from Line 19, and add amounts calculated on Lines 21 and 22.

Schedule A - Exempt Transactions

The law provides for the deduction from gross sales and purchases those items specifically exempt from tax. Schedule A is used to identify these items. Schedule A, Line 1 is also used to identify the total food sales subject to the reduced state tax rate. Any amount claimed as an exemption on Line 6 must be itemized on this schedule.

- Line 1: Enter the net total sales of food and food ingredients that are subject to the tax.
- Line 2: Include all sales which were made to vendors or other establishments for resale, or for rental or leasing, and sales of items to be used in processing for sale. These transactions must be supported by valid certificates of resale, to be retained in the dealer's files.
- Line 3: Enter sales of items paid for with Supplemental Nutrition Assistance Program (SNAP) Benefit Security Cards or EBT cards.
- Line 4: Enter all sales to the federal government, the State of Tennessee, its political subdivisions, and sales to qualified nonprofit institutions such as churches, nonprofit schools, hospitals, homes for the aged, and orphanages. Dealers must retain exemption certificates to support exemptions for sales to tax-exempt purchasers.
- Line 5: Enter amount of taxable items voluntarily returned by the purchaser which have been included in Gross Sales on this or a previous return and for which full credit is given to the purchaser. Do not include repossessions. Amounts in excess of single article previously reported on Schedule B, Line 4 should be included on this return on Schedule B, Line 2.
- Line 6: Enter sales of industrial machinery, research and development machinery, agricultural items, qualified data center items, and material handling and racking systems which have been sold to qualified tax-exempt purchasers. Dealers must retain exemption certificates to support tax-exempt sales to qualified purchasers.
- Line 7: Enter those sales originating in Tennessee where the purchaser takes possession outside of Tennessee for use or consumption outside this state. Also deduct sales of motor vehicles and trailers delivered out-of-state by dealers; sales of motor vehicles and boats removed by non-resident purchasers within three (3) days; and sales of aircraft removed by non-resident purchasers within thirty (30) days. Dealers must retain affidavits to support non-resident removal of vehicles, boats, and aircraft.
- Line 8: Enter that portion of the unpaid principle balances due on tangible personal property repossessed from the customer in excess of \$500. (See instructions for Schedule B, Lines 2 and 7, below.)
- Line 9: Enter deductions not included elsewhere on Schedule A. Include taxable sales subject to special state tax rates such as water and energy fuel sold to qualified manufacturers, aviation fuel and water carrier energy fuel sales reported in Schedule C. Enter amounts related to sales of manufactured homes, trade-in allowances, sales of food paid for with WIC vouchers. Include sales of items specifically exempted by law such as gasoline sales, prescription drugs, prescription mobility enhancing equipment, kerosene dispensed at a blocked pump, and other such items. Do not include trade discounts, or manufacturer's coupons. Include: cash discounts given only when included in gross sales on this or a previous return.
- Line 10: Enter the total amount of sales not subject to tax during the temporary exemption period. Include exempt purchases that would otherwise be subject to use tax. This is the total reported on Schedule G Column C. The temporary exemption list includes the following: Sales Tax Holiday (Last Friday of July to the following Sunday), and Broadband Infrastructure Exemption (July 1, 2022 to June 30, 2025).
- Line 11: Add the amounts appearing on Lines 1 through 10 and enter on this line. This total must also be entered on Line 6 on the first page.

Schedule B - Computation of Local Sales and Use Tax

Use this schedule if local taxable sales do not equal state taxable sales. (This will occur if transactions include energy fuel sales, "single article" sales subject to a maximum local tax, food or food ingredients subject to the state tax rate of **4%**, or other items requiring an adjustment of tax.)

Line 1: Enter the State Net Taxable Total from Line 7 on the Front Page.

Line 2: Add items used and subject to local tax on which state tax only has been paid to supplier. Enter the total amounts from Schedule A, Lines 5 and 8. (See instructions for Schedule B, Line 7.) Also add other deductions taken in Schedule A, for state tax purposes that are not deductible for local tax purposes. Add the amount of food sales from Schedule A, Line 1.

Line 3: Add Lines 1 and 2.

Line 4: Enter the total of the amounts in excess of the local option maximum on each single article of tangible personal property sold or purchased for use which have not been deducted elsewhere.

Line 5: Enter energy fuel sales taxed at the full state rate. Do not include sales subject to reduced rates or water carrier energy fuel included in Schedule A, Line 9.

Line 6: Enter retail sales of food and food ingredients collected at the reduced city rate. For in-state locations that have enacted a reduced local food tax this should generally be the amount from Schedule A line 1, except for quarterly and annual filers where the reduced rate is not applicable for the entire period. For out of state filers reporting by destination, this amount should match the total of Reduced Rate Local Food Sales reported on Schedule E column G for the total of local food sales taxed at the reduced local rate.

Line 7: Enter other qualified local tax deduction amounts not reported on Lines 4 through 6. Include taxable sales of specified digital products subject to 2.50% local tax rate and sales of merchandise made through vending machines. A deduction may be taken on this line to receive credit of a portion of the local option tax previously paid on repossessed tangible personal property.

Line 8: Deduct the total of the entries on Lines 4, 5, 6, and 7 from the amount on Line 3. This becomes the base for the local option tax.

Line 9: Determine the local sales tax due. Multiply the amount on Schedule B, Line 8 by the applicable local tax rate. Enter the result on this line and on Line 10 on the first page.

Schedule C - State Single Article Tax and Special Rates

Line 1: Enter the total sales from **\$1,600** through **\$3,200** on the sales price of all single articles sold.

Line 2: Multiply the amount on Schedule C, Line 1 by **2.75%** and enter the result.

Line 3: Enter taxable amount of sales of industrial water subject to the reduced state tax rate of 1% and the local tax rate of $\frac{1}{2}$ of **1% (.005)** sold to qualified manufacturers. Manufacturers that did not pay tax to their suppliers must enter purchases of water subject to the reduced industrial tax rates.

Line 4: Enter **1%** of Line 3.

Line 5: Enter taxable amount of sales of industrial energy fuel subject to the reduced state tax rate of **1.5%** sold to qualified manufacturers. Manufacturers that did not pay tax to their suppliers must enter purchases of energy fuel subject to the reduced industrial tax rate.

Line 6: Enter **1.5%** of Line 5.

- Line 7: Calculate state aviation fuel tax. Enter amount of sales and purchases for use on Lines A and B in dollars and gallons. Multiply the dollar amounts by **4.25%**.
- Line 8: Calculate the water carrier energy fuel tax. Enter amount of sales and purchases for use Lines A and B in dollars and gallons. Multiply the dollar amounts by **7.00%**.
- Line 9: Enter the total state tax from Lines 2, 4, 6, 7, and 8. Enter here and on Line 12 on the first page.
- Line 10: Calculate the local sales tax on sales of industrial water. Multiply the total industrial water sales on Line 3 by **0.50%**.
- Line 11: Enter the total sales and purchases for use of specified digital products during the reporting period.
- Line 12: Calculate the local tax on sales of specified digital products. Multiply Line 11 by **2.50%**.
- Line 13: Enter the total sales of merchandise made through vending machines.
- Line 14: Calculate the local tax on sales of merchandise made through vending machines. Multiply Line 13 by **2.25%**.
- Line 15: Enter retail sales of food and food ingredients collected at a reduced city tax rate. See Schedule B line 6.
- Line 16: Product of the retail sales of food and food ingredients on Line 15 and the reduced city tax rate. For out of state filers reporting by destination, multiply each location with a Reduced Rate Local Food Sales by the rate appropriate for that local jurisdiction. In all cases sales that are exempt or levied at a lower city tax rate are still subject to the full county tax rate .
- Line 17: Enter the local tax from Lines 10, 12, 14, and 16. Enter here and on Line 13 on the first page.

Schedule D – Central Business Improvement District (CBID) Fee

To be completed only by certain businesses in downtown Nashville that are subject to the CBID fee.

- Line 1: Enter Gross Sales from Line 1, subtract Exempt Transactions from Line 6, and add total Net Taxable Food Sales from Schedule A, Line 1.
- Line 2: Enter sales of professional services to the extent any such professional services are included in Line 1 of this schedule (included in Gross Sales and not deducted as Exempt Transactions).
- Line 3: Enter net sales taxable amount of overnight lodging. (Be sure to exclude sales tax exempt overnight lodging sales deducted on Line 1 of this schedule.)
- Line 4: Enter net sales taxable amount of tickets to sporting events or other live ticketed events. (Be sure to exclude sales tax exempt ticket sales for such events deducted on Line 1 of this schedule.)
- Line 5: Enter net sales taxable amount of alcoholic beverages subject to the liquor-by-the-drink tax. (Be sure to exclude sales tax exempt alcoholic beverage sales deducted on Line 1 of this schedule.)
- Line 6: Enter net sales taxable amount of publications. (Be sure to exclude sales tax exempt sales of newspapers and other publications deducted on Line 1 of this schedule.)
- Line 7: Enter net sales taxable amount of overnight and long-term parking. (Be sure to exclude sales tax exempt overnight and long-term parking sales deducted on Line 1 of this schedule.)
- Line 8: Calculate the total CBID exempt sales. Add Lines 2 through 7.

Line 9: Net sales subject to the CBID fee. Subtract Line 8 from Line 1.

Line 10: CBID Fee - Multiply the amount on Line 9 by **0.50%**. Enter here and on Line 14 of the first page.

Schedule E – For Sellers Located Outside Tennessee Destination Sales Report

Beginning October 1, 2019, this schedule is to be completed for all sales that originate from a business located outside of Tennessee and sold to a destination inside Tennessee. Sales must be reported using the tax rate applicable to the delivery destination. Report all your sales made by location on Schedule E, columns B through K, and bring total sales over to Lines 1 through 9 on Schedule B.

Schedule F – Local Occupancy Tax on Short-term Rentals

Beginning January 1, 2021, this schedule is to be completed by all short-term rental unit marketplaces for all short-term rentals of residential units rented through the marketplace. Do not report rentals of hotel rooms or bed and breakfast homestays rented through the marketplace. Rentals must be reported using the tax rate applicable to the rental unit location.

Column A: Enter the city or county location of the rental unit. List the city when a short-term rental unit is located within the city limits and county when the rental unit is located in an unincorporated area of the county.

Column B: Enter the amount of gross short-term rental receipts for the city or county identified in Column A. List the location and receipts for the location only once. Where the receipts are subject to the city and county occupancy tax, the total of the two occupancy tax rates will apply. For example, if a short-term rental unit is located in City A, which is within County B, report the rental receipts for that unit under the City A jurisdiction. The tax rate for City A will include the total of both the City A and County B tax rates, if both rates are applicable. If a short-term rental unit is located in an unincorporated portion of County B, report the rental receipts for that unit under the County B jurisdiction.

Column C: Enter the total deductible and/or excludable receipts. This includes rooms rented for more than 30 continuous days and rooms rented by local, state, and federal government agencies.

Column D: Calculate the taxable rental receipts. Subtract Column C from Column B.

Column E: Calculate the occupancy tax due. Multiply Column D by the applicable local tax rate.

Column F: This line is applicable only to rooms rented in the city of Memphis or in Nashville/Davidson County. Enter the net rooms rented per night. "Net rooms rented per night" is the total number of rooms rented per night less the number of nightly rentals not subject to the tax, e.g., number of rooms rented for more than 30 days.

Column G: Calculate the nightly occupancy fee for rooms rented in Memphis and Nashville/Davidson County. Memphis: **\$2** per room; Nashville/Davidson County: **\$2.50** per room.

Column H: Calculate the total tax due. Add Column E and Column G.

Enter total from Column H to Line 16 on first page.

Schedule G – Temporary Exemptions

Beginning July 1, 2023, this schedule is to be completed by any taxpayer who is claiming any of the following temporary exemptions:

- Sales Tax Holiday (Last Friday in July to the following Sunday)
- Broadband Infrastructure Exemption (July 1, 2022 to June 30, 2025)

Column A: If the taxpayer is an in-state taxpayer, the city or county location will be the Location ID where the sale took place. If the taxpayer is located out-of-state, enter the situs of the location where the item was shipped.

Column B: Enter one of the temporary exemptions you are claiming from the list above. If you have multiple temporary exemptions or multiple locations to report, make each temporary exemption or location a separate entry.

Column C: Enter the temporary exempt amount for each entry. Enter the total from Schedule G, Column C to Schedule A, Line 10.

Column D: If applicable, enter the total temporary exempt amount in excess of the local option maximum (\$1,600) on each single article of tangible personal property sold or purchased for use.

Schedule H – Hemp-Derived Cannabinoids

Beginning July 1, 2023, this schedule is to be completed by any taxpayer who is selling any of the following products:

- Delta-8 tetrahydrocannabinol
- Delta-10 tetrahydrocannabinol
- Hexahydrocannabinol
- Tetrahydrocannabiphorol (THCp)
- Tetrahydrocannabivarin (THCv)
- Tetrahydrocannabinolic acid (THCa)
- Other:_____

Column A: Enter one of the product types sold from the list above. If you have multiple product types or multiple locations to report, make each product type or location a separate entry. If you choose other, specify product.

Column B: Enter the gross sales sold for each entry.

Column C: Multiply the gross sales in Column B for each entry by 6%. Enter the total for all entries on Line 17 on the first page.

Schedule I – Local Option Transit Surcharge

If applicable, use this schedule to calculate sales subject to a Local Transit Surcharge. (This will occur if transactions include energy fuel sales, "single article" sales subject to a maximum local tax, food or food ingredients subject to the state tax rate of 4%, or other items requiring an adjustment of tax.) For out of state filers reporting by destination, only include values from Schedule E for locations that are subject to the local option transit surcharge.

Line 1: Enter the State Net Taxable Total from Line 7 on the Front Page.

Line 2: Add items used and subject to local tax on which state tax only has been paid to supplier. Enter the total amounts from Schedule A, Lines 5 and 8. (See instructions for Schedule B, Line 7.) Also add other deductions taken in Schedule A, for state tax purposes that are not deductible for local tax purposes. Add the amount of food sales from Schedule A, Line 1.

Line 3: Add Lines 1 and 2.

Line 4: Enter the total of the amounts in excess of the local option maximum on each single article of tangible personal property sold or purchased for use which have not been deducted elsewhere.

Line 5: Enter energy fuel sales taxed at the full state rate. Do not include sales subject to reduced rates or water carrier energy fuel included in Schedule A, Line 9.

Line 6: Enter retail sales of food and food ingredients collected at the reduced city rate for locations that levy a local option transit surcharge. For in-state locations that have enacted a reduced local food tax this should generally be the amount from Schedule A line 1, except for quarterly and annual filers where the reduced rate is not applicable for the entire period. For out of state filers reporting by destination, this amount should match the total of Reduced Rate Local Food Sales reported on Schedule E column G for locations that levy a local option transit surcharge for the total of local food sales taxed at the reduced local rate.

Line 7: Enter other qualified local tax deduction amounts not reported on Lines 4 through 6. Include taxable sales of specified digital products subject to 2.50% local tax rate and sales of merchandise made through vending machines. A deduction may be taken on this line to receive credit of a portion of the local option tax previously paid on repossessed tangible personal property.

Line 8: Deduct the total of the entries on Lines 4, 5, 6, and 7 from the amount on Line 3. This becomes the base for the local option tax.

Line 9: Determine the local surcharge due. Multiply the amount on Schedule I, Line 8 by the applicable local surcharge rate. Enter the result on this line and on Line 18 on the first page.