



TENNESSEE DEPARTMENT OF REVENUE State and Local Sales and Use Tax Return

RV-R0012001 (7/21)

SLS 450

Filing Period		Account Number		Check if applicable:
Due Date		Location ID		
Legal Name				
Mailing Address				<input type="checkbox"/>
City		State	ZIP Code	<input type="checkbox"/>
Location Address				<input type="checkbox"/>
City		State	ZIP Code	Taxpayers should submit their return and payment from Line 20 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 non-food sales and purchases by 7%)..... (8) _____
9. State food tax (multiply food sales by 4%)..... (9) _____
10. Local sales and use tax from Schedule B, Line 8..... (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 15..... (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. Net tax due (add Lines 8-16)..... (17) _____
18. Credit memo balance (18) _____
19. Penalty (see instructions)..... (19) _____
20. Interest (see instructions) (20) _____
21. Total tax due - If filed timely, subtract Line 18 from Line 17. If filed late, subtract Line 18 from Line 17 and add Lines 19 and 20 (21) _____

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. Sales Tax Holiday(s)..... (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 C through J over to Lines 1 through 8 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. Other deductions including sales of specified digital products and of merchandise sold through vending machines (6) _____
- 7. Net taxable total (subtract Lines 4, 5, and 6 from Line 3)..... (7) _____
- 8. Local sales and use tax (multiply Line 7 x the applicable local tax rate; Enter here and on the first page, Line 10).... (8) _____

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 15 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. Total local special rates tax (add Lines 10, 12, and 14). Enter here and on Line 13 on the first page (15) _____

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) _____

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 _____		

