TENNESSEE DEPARTMENT OF REVENUE
STATE AND LOCAL SALES AND USE TAX RETURN

SLS 450

For assistance, contact the Taxpayer Services Division at (800) 342-1003, (615) 253-0600 or www.TN.gov/revenue.

Filing Period	
Due Date	
LOCATION ID	

ACCOUNT NO.

LOCATION   ADDRESS

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 ☐

If this is a CHANGE OF MAILING ADDRESS, please check the box at right ☐

ROUND TO NEAREST DOLLAR; WRITE NUMBERS LIKE THIS
1234567890

1. Gross Sales	(1)	00
2. Cost of Personal Property Purchased on a Resale Certificate but Used	(2)	00
3. Cost of Out-of-State Purchases and Property Imported into Tennessee for Use	(3)	00
4. Fair Market Value of Tangible Personal Property Fabricated, Produced, Compounded, or Severed From the Earth for Use in Tennessee	(4)	00
5. Total Sales and Purchases - Add Lines 1 Through 4	(5)	00
6. Exempt Transactions from Schedule A, Line 11	(6)	00
7. State Net Taxable Total - Subtract Line 6 from Line 5	(7)	00
8. State Sales and Use Tax (Non-food Sales and Purchases x 7%)	(8)	00
9. State Food Tax (Food Sales x 5%)	(9)	00
10. Local Sales and Use Tax from Schedule B, Line 8	(10)	00
11. Tax Collected in Excess of State and Local Levies	(11)	00
12. State Tax on Transactions Subject to Single Article and Reduced Rates from Schedule C, Line 9	(12)	00
13. Local Tax on Transactions Subject to the Special Tax Rate From Schedule C, Line 15	(13)	00
14. Central Business Improvement District Fee from Schedule D, Line 10	(14)	00
15. Prepaid Wireless 911 Surcharge - $1.16 per retail transaction for prepaid wireless telecommunications less 3% administrative fee	(15)	00
16. Total Tax Before Penalty and Interest - Add Lines 8, 9, 10, 11, 12, 13, 14, and 15	(16)	00
17. Credit Memo Balance	(17)	00
18. Penalty (See Instructions)	(18)	00
19. Interest (See Instructions)	(19)	00
20. Total Due - If filed timely, subtract Line 17 from Line 16; if filed late, subtract Line 17 from Line 16 and add Lines 18 and 19	(20)	00

FOR OFFICE USE ONLY

Schedule A - Exempt Transactions (See Separate Instructions)

1. Net Taxable Food Sales... (1) | 00
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) | 00
3. Sales of Items Paid for with SNAP Benefits... (3) | 00
4. Sales to Federal or Tennessee Governments and Qualified Nonprofit Institutions (Certificate required).. (4) | 00
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) | 00
6. Exempt Industrial Machinery and Agricultural Purchases..,........ (6) | 00
7. Sales in Interstate Commerce...,........ (7) | 00
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) | 00
9. Other Deductions (See instructions).. (9) | 00
10. Sales Tax Holiday **(last Friday in July through following Sunday**)......................... (10) | 00
11. Total Exemptions (Add Lines 1 through 10; enter here and on First Page, Line 6)......... (11) | 00

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

1. State Net Taxable Total from First Page, Line 7... (1) | 00
2. Adjustments (Total of Schedule A, Line 1 and any applicable amounts from Schedule A, Lines 5 and 8)... (2) | 00
3. Total with Adjustments (Add Lines 1 and 2)... (3) | 00
4. Excess Amount Over Single Article Tax Base.. (4) | 00
5. Energy Fuel Sales Taxed at Full State Rate... (5) | 00
6. Other Deductions Including Sales of Specified Digital Products and of Merchandise Sold through Vending Machines.. (6) | 00
7. Net Taxable Total (Subtract Lines 4, 5, and 6 from Line 3).. (7) | 00
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) | 00

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) | 00

2. State Single Article Sales Tax (Multiply Line 1 x 2.75%)... (2) | 00

3. Industrial Water Sales... (3) | 00

4. Industrial Water Tax (Multiply Line 3 x 1.00%)... (4) | 00

5. Industrial Energy Fuel Sales.. (5) | 00

6. Industrial Energy Fuels Tax (Multiply Line 5 x 1.50%).. (6) | 00

7. Aviation Fuel Tax (Total amounts from Lines A and B; multiply x 4.50%)...................... (7) | 00

    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) | 00

    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) | 00

10. Local Industrial Water Tax (Multiply total sales x 0.50%)....................................... (10) | 00

11. Specified Digital Products Sales.. (11) | 00

12. Specified Digital Products Local Tax (Multiply Line 11 x 2.50%).............................. (12) | 00

13. Sales of Merchandise Through Vending Machines... (13) | 00

14. Local Tax on Merchandise Sold Through Vending Machines (Multiply Line 13 x 2.25%)... (14) | 00

15. Total Local Special Rates Tax (Add Lines 10, 12, and 14). Enter here and on Line 13 on the First Page... (15) | 00

Schedule D - Central Business Improvement District (CBID) Schedule

1. Gross Sales... (1) | 00

2. Sales of Professional Services... (2) | 00

3. Sales of Lodging Provided to Transient Occupants.. (3) | 00

4. Sales of Tickets to Sporting Events or Other Live Ticketed Events................................ (4) | 00

5. Sales of Alcoholic Beverages Subject to the Liquor-by-the-Drink Tax........................... (5) | 00

6. Sales of Newspapers and Other Periodicals.. (6) | 00

7. Sales of Overnight and Long-term Parking... (7) | 00

8. Total Exempt Sales - Add Lines 2 though 7... (8) | 00

9. Net Sales - Subtract Line 8 from Line 1... (9) | 00

10. Central Business Improvement District Fee - Multiply the amount in Line 9 by the applicable CBID fee but not more than 0.25%. Enter here and on Page 1, Line 14............ (10) | 00

Check appropriate box and fill in number: ◄ FEIN or SSN ►

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your Social Security number (SSN) in the space indicated.

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

SIGN HERE ► _____
Tax Return Preparer and Title   Date