



**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 (**last Friday in July through following Sunday**) ..... (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 4.50%)..... (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 0.25%. Enter here and on page 1, Line 14.....(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		

**Schedule E - For Sellers Located Outside Tennessee Destination Sales Report**

**Only report under Local Uniform Rate (2.25%) for sales made on or prior to September 30, 2019. Sales made starting October 1, 2019 must be reported by destination.**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>
City or County Location	Sales Tax Holiday	State Net Taxable Total	Adjustments	Adjusted Total	Excess of Single Article Tax Base	Energy Fuel Sales	Other Deductions	Local Net Taxable Total	Local Tax
Local Uniform Rate 2.25%									
Totals									

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