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

<table>
<thead>
<tr>
<th>Filing Period</th>
<th>Account Number</th>
<th>Check if applicable:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due Date</td>
<td>Location ID</td>
<td>Amended return</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Final return</td>
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<td>Change of mailing address</td>
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Legal Name  
Mailing Address  
City | State | ZIP Code |
Location Address  
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](https://tntap.tn.gov/eservices)

1. Gross sales ...............................................................................................................................................................................
2. Cost of personal property purchased on a resale certificate but used ..........................................................................................................
3. Cost of out-of-state purchases and property imported into Tennessee for use ..........................................................................................................
4. Fair market value of tangible personal property fabricated, produced, compounded, or severed from the earth for use in Tennessee ..........................................................................................................
5. Total sales and purchases (add Lines 1 - 4) ........................................................................................................................................
6. Exempt transactions from Schedule A Line 11 ........................................................................................................................................
7. State net taxable total (subtract Line 6 from Line 5) ........................................................................................................................................
8. State sales and use tax (multiply non-food sales and purchases by 7%) ..........................................................................................................
9. State food tax (multiply food sales by 4%) ........................................................................................................................................
10. Local sales and use tax from Schedule B, Line 8 ..................................................................................................................................
11. Tax collected in excess of state and local levies ..................................................................................................................................
12. State tax on transactions subject to single article and reduced rates from Schedule C Line 9 ..................................................................................................................................
13. Local tax on transactions subject to the special tax rate from Schedule C Line 15 ..................................................................................................................................
14. Central Business Improvement District Fee from Schedule D Line 10 ..................................................................................................................................
15. Prepaid Wireless 911 Surcharge $1.16 per retail transaction for prepaid wireless telecommunications less 2% administrative fee ..................................................................................................................................
16. Net tax due (add Lines 8-15) ........................................................................................................................................
17. Credit memo balance ........................................................................................................................................
18. Penalty (see instructions) ........................................................................................................................................
19. Interest (see instructions) ........................................................................................................................................
20. Total tax 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 ........................................................................................................................................

Round to nearest dollar
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.

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<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
</tr>
</thead>
<tbody>
<tr>
<td>City or County Location</td>
<td>Sales Tax Holiday</td>
<td>State Net Taxable Total</td>
<td>Adjustments</td>
<td>Adjusted Total</td>
<td>Excess of Single Article Tax Base</td>
<td>Energy Fuel Sales</td>
<td>Other Deductions</td>
<td>Local Net Taxable Total</td>
<td>Local Tax</td>
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<tr>
<td>Local Uniform Rate 2.25%</td>
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Note: If you have additional entries to report, please add additional Schedules as needed. Report total of all sheets on last page.