

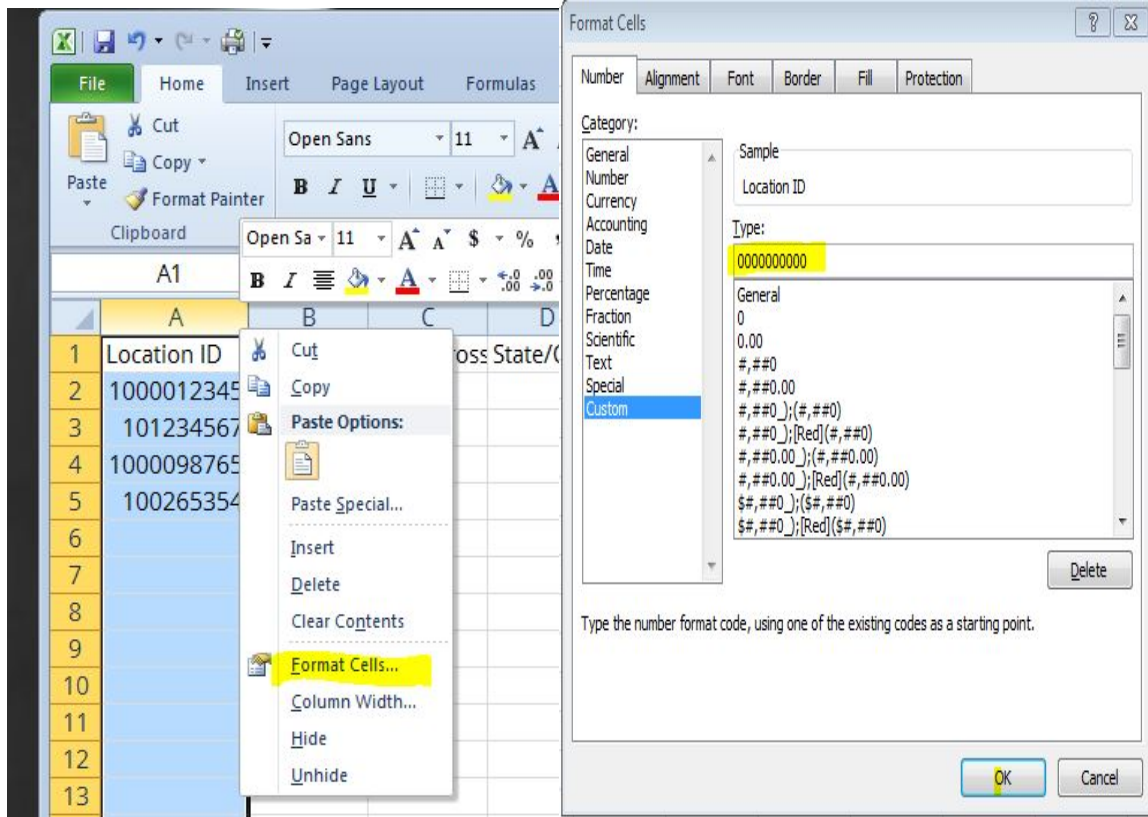
## How to File Your Subcontractor Supplemental Worksheet with a CSV File Upload

This document explains how to upload a comma separated values (CSV) file to file your business tax supplemental form Schedule C for contractors. All of your locations will be on one CSV file. If a subcontractor worked at multiple locations, that subcontractor will be listed once for each location.

1. Download the subcontractor supplemental template for the CSV file [here](#).
2. Open the template. (It should look like the image below.)

	A	B	C	D	E	F	G	H	I	J
1	Location ID	Subcontractor Name	Address	Business License No.	City/County Issuing	Contractor License No.	Description	Amount Paid	Date Paid	
2										
3										
4										

3. You will need to format Column A to be 10 digits. Right click on Column A, select "Format Cells" select "Custom," and to the right under "Type:" enter 10 zeros.

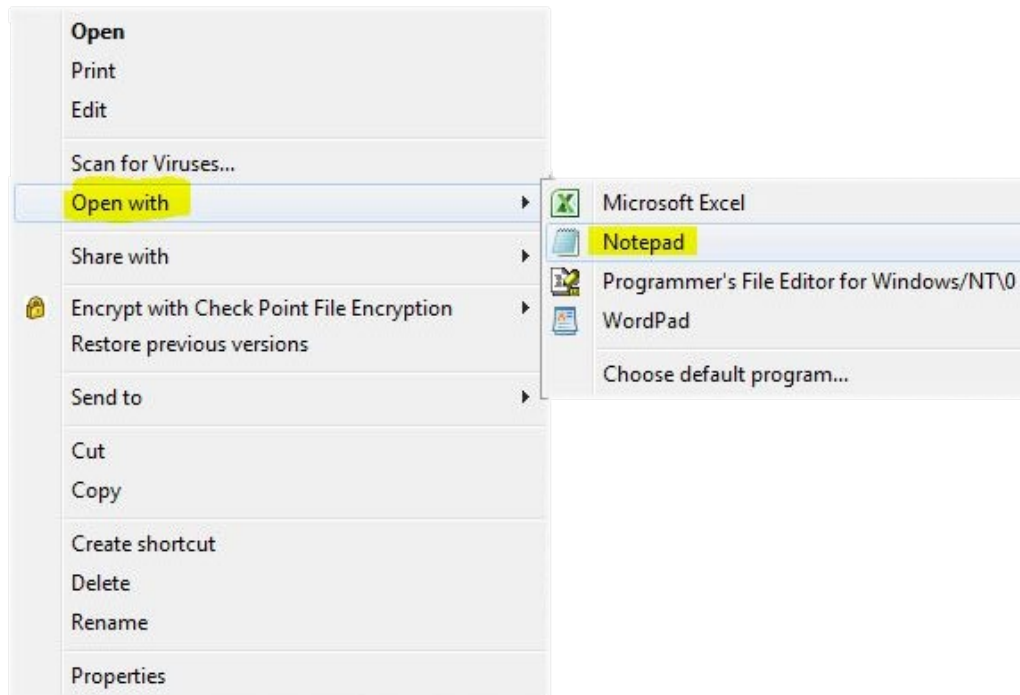


4. Enter the subcontractor information in the columns to the right of the location ID. Each column is described below.
  - a. **Location ID:** The Department of Revenue issued number for the location where the work was performed. The location ID should be 10 digits in total; fill with leading zeros when needed.
  - b. **Subcontractor Name:** Legal name of subcontractor.
  - c. **Address:** Subcontractor's physical business address.
  - d. **Business License Number:** Subcontractor's business license number.
  - e. **City/County Issuing:** Jurisdiction that issued the subcontractor's business license.
  - f. **Contractor License Number:** Subcontractor's contractor license number.
  - g. **Description:** A brief description of the work performed at location.
  - h. **Amount Paid:** Enter the total amount paid to the subcontractor for that location during the entire reporting period.
  - i. **Date Paid:** If you paid the subcontractor multiple times during the reporting period, enter the final date of payment in the "date paid" field.

- Enter the subcontractor information for each location that work was performed during the period being reported. If the subcontractor performed work at multiple locations, list them separately for each location. See the example below where two different subcontractors performed work at multiple locations for a taxpayer.

	A	B	
1	<b>Location ID</b>	<b>Subcontractor Name</b>	<b>Address</b>
2	1001291062	Stronger Concrete LLC	179 Ha
3	1000388196	Stronger Concrete LLC	179 Ha
4	0103827446	Bullet Masonry	959 Mc
5	1000388201	Bullet Masonry	959 Mc
6	0105245951	Bullet Masonry	959 Mc
7	1001209340	Bullet Masonry	959 Mc
8			

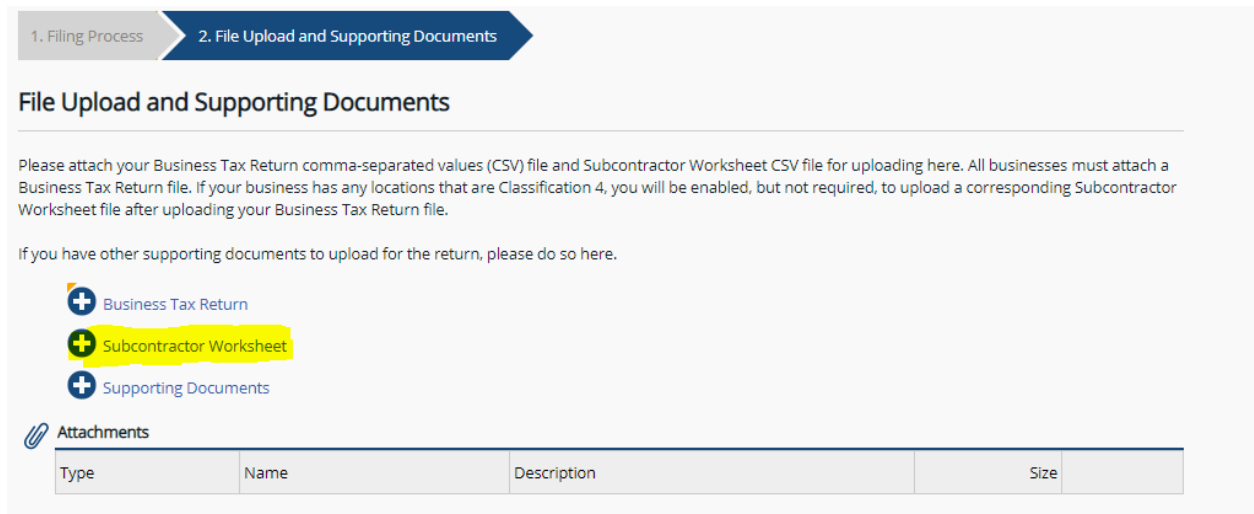
- After all information for all locations has been entered, delete the row with all the column headings in it. Save the file as a CSV file. Right click on the file and open with the Notepad application to verify the leading zeros in the location IDs are still there.



The top of your file should look something like this:

```
File Edit Format View Help
0123456789,w,987654,5500,987654,3300,0,
1000123456,w,321654,4400,321654,2200,0,
```

7. Log in to TNTAP and navigate to your business tax account and the period that you want to file. You must upload the business tax return before uploading the spreadsheet. Once the return has been uploaded, click the Subcontractor Worksheet link to upload your CSV file.



1. Filing Process 2. File Upload and Supporting Documents

### File Upload and Supporting Documents

Please attach your Business Tax Return comma-separated values (CSV) file and Subcontractor Worksheet CSV file for uploading here. All businesses must attach a Business Tax Return file. If your business has any locations that are Classification 4, you will be enabled, but not required, to upload a corresponding Subcontractor Worksheet file after uploading your Business Tax Return file.

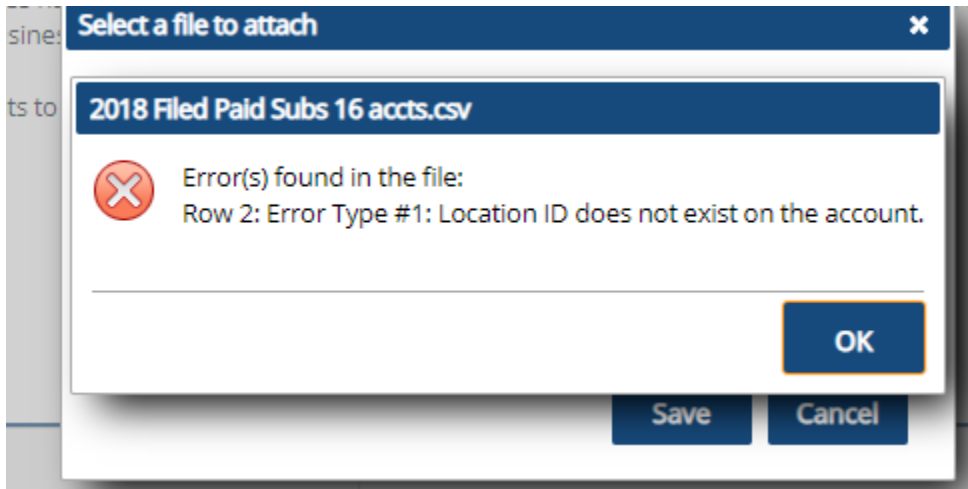
If you have other supporting documents to upload for the return, please do so here.

- + Business Tax Return
- + Subcontractor Worksheet
- + Supporting Documents

Attachments

Type	Name	Description	Size
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If any errors are found in the file, TNTAP will display an error message similar to the image shown below. The row number displayed in the error message should correspond with the row on your file that caused the error.



When both files have been uploaded without errors it should look like the image below.

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If you have other supporting documents to upload for the return, please do so here.

- ✓ + Business Tax Return
- ✓ + Subcontractor Worksheet
- + Supporting Documents

**Attachments**

Type	Name	Description	Size	
Business Tax CSV File	BusyTesterFileUpload.csv	test	0	Remove
Subcontractor CSV File	BusyTesterSubSheet.csv	test	1	Remove

8. After both files have been uploaded successfully, review the locations for accuracy. To see the subcontractor information, click the location ID to open the location detail screen, and then scroll down to Schedule B and click the Subcontractor Worksheet box to open the worksheet.

5. Repossessions - The portion of the unpaid principal balance in excess of \$500 due on tangible personal property repossessed from customers	0.00
6. Amount allowed as trade-in value for any articles sold	0.00
7. Bad debts written off during the reporting period	0.00
8. County amounts paid by a contractor to a subcontractor holding either a business license or contractor's license for performing activities described in Tenn. Code Ann. Section 67-4-708(4)(A). Must complete Schedule C and file with the return (Class 4 only)	432,357.00
9. City amounts paid by a contractor to a subcontractor holding either a business license or contractor's license for performing activities described in Tenn. Code Ann. Section 67-4-708(4)(A). Must complete Schedule C and file with the return (Class 4 only)	0.00
10. Federal and Tennessee gasoline tax	0.00

**Click Here to Enter the Payment to Subcontractor Worksheet**

Review the worksheet to make sure all information is correct. It should look something like the image below.

Schedule C - Payment to Subcontractor Worksheet								
	Name of Subcontractor	Address	Business License Nr	City/County Issui	Contractor License	Description of Business Activities Pr	Amount Pai	Date Paid
	ActiveWorker	1163 Cliffview	3216	DICKSON		labor	9,000.00	04-Sep-201
	BuildingGuy	1163 Cliffview				labor	8,000.00	04-Sep-201
	Landscaper	1163 Cliffview				labor	8,000.00	04-Sep-201
	Mason	1163 Cliffview	4561	DAVIDSON		labor	9,000.00	04-Sep-201
	CaseOperator	1163 Cliffview				labor	8,000.00	04-Sep-201
	Laborer	1163 Cliffview				labor	8,000.00	04-Sep-201

6 Rows

9. After you have reviewed the information and corrected all errors, you can submit the file. You may submit a payment at the same time as the file upload.