



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

RV-R0012001 (7/23)

SLS
450

Form with fields for Filing Period, Account Number, Due Date, Location ID, Legal Name, Mailing Address, City, State, ZIP Code, Location Address, and checkboxes for Amended return, Final return, Change of mailing address.

Taxpayers should submit their return and payment from Line 23 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 Line 7 by 7%).....(8)
9. State food tax (multiply Schedule A, Line 1 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. Hemp-derived cannabinoids, including Delta-8 and Delta-10 products from Schedule H, Column C.....(17)
18. Net tax due (add Lines 8-17).....(18)
19. Vendor's compensation total for timely filed/paid return not to exceed \$25.00. (Calculated from Lines 8, 9, and 12). (Annual Filers only, see instructions).....(19)
20. Credit memo balance.....(20)
21. Penalty (see instructions).....(21)
22. Interest (see instructions).....(22)
23. Total tax due - If filed and paid timely, subtract Line 19 and 20 from Line 18. If filed or paid late, subtract Line 20 from Line 18 and add Lines 21 and 22.....(23)

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. Temporary exemptions (Total from Schedule G, Column C) ..... (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 B through I 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 _____		

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

A	B	C	D	E	F	G	H	I
City or County Location	State Net Taxable Total	Adjustments	Adjusted Total	Excess of Single Article Tax Base	Energy Fuel Sales	Other Deductions	Local Net Taxable Total	Local Tax
Totals								

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

**Schedule F - For Local Occupancy Tax due on Short-term Rentals**

A	B	C	D	E	F	G	H
City or County Location	Short-term Rental Unit Receipts	Deductions	Net Rental Receipts	Occupancy Tax Due	Net Room Rental Nights	Total Nightly Fee	Total Due
Totals							

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

**Schedule G - Temporary Exemptions**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
City or County Location	Temporary Exemption Type	Exempt Sales Amount	Exempt Sales Amount in Excess of Local Single Article Tax (\$1,600)
Totals			

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

- Schedule G should be used if any of the following temporary exemptions apply:
- Sales Tax Holiday (Last Friday of July to the following Sunday)
  - Food Sales Tax Holiday (August 1, 2023 to October 31, 2023)
  - Broadband Infrastructure Exemption (July 1, 2022 to June 30, 2025)

Enter total from Schedule G, Column C to Schedule A, Line 10. Any exemption or deduction not listed above should be taken elsewhere on Schedule A. See instructions for additional information.

**Schedule H - Hemp-Derived Cannabinoids**

<b>A</b>	<b>B</b>	<b>C</b>
Product Type	Gross Sales	Total Tax (Gross Sales x 6%)
Totals		

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

Schedule H should be used if any of the following hemp-derived cannabinoids are sold:

- Delta-8 tetrahydrocannabinol
- Delta-10 tetrahydrocannabinol
- Hexahydrocannabinol
- Tetrahydrocannabiphorol (THCp)
- Tetrahydrocannabivarin (THCv)
- Tetrahydrocannabinolic acid (THCa)
- Other: \_\_\_\_\_

Enter total from Schedule H, Column C to First Page, Line 17. See instructions for additional information.