

**TENNESSEE DEPARTMENT OF REVENUE**  
**BUSINESS TAX RETURN - SCHEDULE B**  
**Payment to Subcontractor Worksheet**



Name of Taxpayer Filing Return	Account Number	FEIN/SSN/TIN	Filing Period	Name of County or City for Which Deduction is Claimed	
Name of Subcontractor	Address	Business License No.	County or City Issuing Business License	Contractor License No.	
Description of business activities provided by subcontractor				Amount Paid	Date Paid
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Attach additional schedules as needed

**NOTE:** As provided in Tenn. Code Ann. Section 67-4-711(a)(5)(A), amounts actually paid during the business tax year by a contractor to a subcontractor holding a business license or contractor's license for performing activities such as rendering extermination services, installing personal property, constructing, building, erecting, repairing, grading, excavating, drilling, exploring, testing, or adding to any building, highway, street, sidewalk, bridge, culvert, sewer, irrigation or water system, drainage, or dredging system, levee or levee system or any part thereof, railway, reservoir, dam, power plant, electrical system, air conditioning system, heating system, transmission line, pipeline, tower, dock, storage tank, wharf, excavation, grading, water well, or any other improvement or structure or any part thereof, may be deducted from gross receipts when computing the measure of the business tax. However, for contracts issued on or after September 1, 2009, in order to claim the deduction, the contractor must complete this form.