



**Schedule A. Deductions from Gross Sales**

1. Sales of services received by persons located in other states.....	(1)										.00
2. Returned merchandise when the sales price is refunded to the customer.....	(2)										.00
3. Sales in interstate commerce where the purchaser takes possession outside Tennessee for use or consumption outside Tennessee.....	(3)										.00
4. Cash discounts allowed and taken on sales.....	(4)										.00
5. Repossessions - The portion of the unpaid principal balance in excess of \$500 due on tangible personal property repossessed from customers.....	(5)										.00
6. The amount allowed as trade-in value for any articles sold.....	(6)										.00
7. Bad debts written off during the reporting period and eligible to be deducted for federal income tax purposes.....	(7)										.00
8. 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 B and file with the return.....	(8)										.00

**Federal and Tennessee privilege and excise taxes:**

(Note: All deductions must have adequate records maintained to substantiate deductions claimed or they will be disallowed.)

9. Federal and Tennessee gasoline tax.....	(9)										.00
10. Federal and Tennessee motor fuel tax.....	(10)										.00
11. Federal and Tennessee tobacco tax on cigarettes.....	(11)										.00
12. Federal and Tennessee tobacco tax on all other tobacco products.....	(12)										.00
13. Federal and Tennessee beer tax.....	(13)										.00
14. Tennessee special tax on petroleum products.....	(14)										.00
15. Tennessee liquified gas tax for certain motor vehicles.....	(15)										.00
16. Tennessee beer wholesale tax.....	(16)										.00
17. Other deductions not taken elsewhere on the return.....	(17)										.00

(Specify) \_\_\_\_\_

18. Total Deductions. Add Lines 1 through 17. Enter here and in Page 1, Line 2.....	(18)										.00
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CLASSIFICATION	RETAILER RATES	WHOLESALE RATES	TAX PERIOD	DUE DATE
Class 1A	0.001	0.00025	Fiscal Year	Not later than the 15th day of the 4th month following the end of the tax period.
Class 1B & 1C	0.001	0.000375		
Class 1D	0.0005	Not applicable		
Class 1E	Not applicable	0.0003125		
Class 2	0.0015	0.000375		
Class 3	0.001875	0.000375		
Class 4	0.001	Not applicable		
Class 5	0.003	Not applicable		