

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

A	B	C	D
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)
 - Gun Safe/Safety Device Sales Tax Holiday (July 1, 2021 to June 30, 2023)
 - Food Sales Tax Holiday (August 1, 2022 to August 31, 2022)
 - 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.