



**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. Sales Tax Holiday (**last Friday in July through following Sunday**) ..... (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 C through J 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 4.50%)..... (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 0.25%. Enter here and on page 1, Line 14.....(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 _____		

