

Line 11: Calculate the interest due. Multiply the current effective percentage rate by the amounts reflected in Line 9c (Local and State Columns). Compute the interest due from the return due date to the date of payment.

Line 12: Calculate the total amount of business tax plus penalty and interest due. Add Lines 9c, 10a, 10b, and 11 (if applicable) from BOTH (Local and State) columns.

Line 13: Enter the appropriate collecting and recording fees.

Line 14: Report the minimum license fee paid for the next period. [Note: The minimum tax is due regardless of amount of credits claimed on Line 8.]

Line 15: Calculate any penalty due for late payment of minimum license fee by adding 5% of Line 14 for each 30-day period the minimum payment is delinquent. The penalty due may not exceed 25% of the amount reflected in Line 14.

Line 16: Calculate any interest due for late payment of minimum license fee. Multiply the amount on Line 13 by the current effective percentage rate and compute the interest due from the return due date to the date of payment.

Line 17: Calculate the total minimum license and business tax remittance due by adding Lines 12, 13, 14, 15, and 16 from both (Local and State) columns. Enclose a check for the amount shown on Line 17 with the return.

### SECTION C: Sales Tax Reports

Line 1: Enter the businesses gross taxable sales for tax purposes in the State of Tennessee.

Line 2: Enter the amount of deductions for sales tax purposes for the period from Schedule A of the Sales and Use Tax Return for the tax period.

Line 3: Enter the total amount of sales tax due for the tax period from Line 14 of the state Sales and Use Tax Return.

[Note: The amounts reflected above should equal the total of these items on all state Sales and Use Tax Returns for this business tax period, including any returns that may be delinquent.]

### SCHEDULE A: Deductions for Business Tax Purposes

Line 1: Enter the gross sales of services that were substantially performed in states other than Tennessee.

Line 2: Enter the proceeds of the sales of goods, wares, or merchandise returned by the customer when the sales price is refunded either in cash or by credit. This should equal the amount on Line D, Schedule A, of the state Sales and Use Tax Return.

Line 3: Enter the gross sales amount for bona fide sales in interstate commerce where the purchaser takes possession outside Tennessee for use or consumption outside Tennessee and the item is actually delivered by the seller or a common carrier.

Line 4: Enter the total of cash discounts allowed and taken on sales. This should equal the amount on Line G, Schedule A, of the state Sales and Use Tax Return.

Line 5: Enter that portion of the unpaid principal balance in excess of \$500 due on all items of tangible personal property repossessed from customers. This should equal the amount on Line H, Schedule A, of the state Sales and Use Tax Return.

Line 6: Enter the total amount allowed as trade-in value for any articles sold.

Line 7: Enter the total amount subcontracted to others for additions or improvements to real property. Attach a list of subcontractors, their addresses, the items subcontracted, and the amount for each item.

Lines 8a, 8b, 8c, and 8d: Enter the federal excise taxes and state privilege and excise taxes paid for gasoline tax, motor fuel use tax, state special tax on petroleum products, and liquidated gas for motor vehicles in the spaces provided. Enter the amounts sold and deductions.

Lines 9a and 9b: Enter the federal excise taxes and state privilege and excise taxes paid for cigarettes and other tobacco products in the spaces provided. Enter the amounts sold and deductions.

Lines 10 and 10a: Enter the federal excise taxes and state privilege and excise taxes paid for beer and the 17% wholesale tax on beer in the spaces provided. Enter the amounts sold and deductions.

Line 11: Enter any other federal excise taxes and state privilege and excise taxes paid and specify the commodity on which they were paid. Enter the amounts sold and deductions.

Line 12: Calculate the total deductions by adding the totals for Lines 8, 9, 10, and 11. Enter the total here and on Line B2, Page 1.

CERTIFICATION: Complete the certification block by entering the beginning and ending dates of the tax period covered, signing and dating the return, and including the title, name, signature, and date of person completing the return if not completed by an employee of the taxpayer.