TENNESSEE DEPARTMENT OF REVENUE

COUNTY BUSINESS TAX RETURN

**BUS 415**

| Filing Period | Account No. | FEIN/SSN/TIN | Business License No. |
|---|---|---|---|
| | | | |

| Due Date | Location Address |
|---|---|
| | |
| Classification **2** | |

Make your check payable to Tennessee Department of Revenue and mail to:
**Tennessee Department of Revenue**
**Andrew Jackson State Office Building**
**500 Deaderick Street**
**Nashville, Tennessee 37242**

Should you need assistance, please contact the Taxpayer and Vehicle Services Division by calling our statewide numbers: 1-800-342-1003 or (615) 253-0600.

Name: _____

Address: _____
(Address to which returns should be mailed)

City: _____ State: _____ Zip: _____

If this is an AMENDED RETURN, please check the box at right ☐

If this is a return for a **CLOSED** business, please check the box at right. ☐

Character of Seller (Select one only):

☐ Wholesaler ☐ Retailer

Business tax jurisdiction for which return is being filed:

_____
(Name of county)

**Note**: A taxpayer located within a city may be required to file two business tax returns. Please see the instructions for more information.

ROUND TO NEAREST DOLLAR

| | | |
|---|---|---|
| 1. Total gross sales (Excluding sales tax) | (1) | .00 |
| 2. Enter deductions from Schedule A, Line 18 | (2) | .00 |
| 3. Taxable gross sales (Subtract Line 2 from Line 1) | (3) | .00 |
| 4. Business tax (Retailers multiply Line 3 by _____; Wholesalers multiply Line 3 by _____.) (If rate is not preprinted, refer to chart on reverse) | (4) | .00 |
| 5. Deduct amount of personal property taxes (cannot exceed 50% of Line 4) | (5) | .00 |
| 6. Total tax due (Subtract Line 5 from Line 4. Enter result or $22, whichever is greater) | (6) | .00 |
| 7. Enter credit memo balance | (7) | .00 |
| 8. Penalty (See instructions) | (8) | .00 |
| 9. Interest ( % per annum on taxes unpaid by the due date; see instructions) | (9) | .00 |
| 10. Total amount due (Add Lines 6, 8, and 9; subtract Line 7) **(Make checks payable to the Tennessee Department of Revenue)** | (10) | .00 |

**FOR OFFICE USE ONLY**

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ➤ _____
President or other Principal Officer, Partner or Proprietor Date

SIGN HERE ➤ _____
Tax Return Preparer and Title Date

**Schedule A. Deductions from Gross Sales**

| | | |
|---|---|---|
| 1. Sales of services substantially performed 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 17% 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 |

| CLASSIFICATION | RETAILER RATES | WHOLESALER RATES | TAX PERIOD | DUE DATE |
|---|---|---|---|---|
| Class 1A | 0.001 | 0.00025 | January 1 - December 31 | February 28 |
| Class 1B & 1C | 0.001 | 0.000375 | January 1 - December 31 | February 28 |
| Class 1D | 0.0005 | Not applicable | January 1 - December 31 | February 28 |
| Class 2 | 0.0015 | 0.000375 | April 1 - March 31 | May 31 |
| Class 3 | 0.001875 | 0.000375 | July 1 - June 30 | August 31 |
| Class 4 | 0.001 | Not applicable | October 1 - September 30 | November 30 |
| Class 5 | 0.003 | Not applicable | January 1 - December 31 | February 28 |