TENNESSEE DEPARTMENT OF REVENUE
STATE AND LOCAL SALES AND USE TAX RETURN

SLS 450

Filing Period		ACCOUNT NO.
Due Date		LOCATION ADDRESS

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

IMPORTANT: Returns must be postmarked by the due date to avoid the assessment of penalty and interest. **Returns must be filed even if no sales were made or any tax due.** Should you need assistance, please contact the Taxpayer Services Division by calling our statewide number (800)342-1003 or (615) 253-0600.
Remit amount shown on item 18, payable to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville, TN 37242
or you may file your return and payment online at
www.Tennessee.gov/revenue

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

1. GROSS SALES INCLUDING FOOD SALES AND/OR RENTAL PROCEEDS	(1)	00
2. ADD COST OF PERSONAL PROPERTY PURCHASED ON A RESALE CERTIFICATE BUT USED BY YOU, INCLUDING GIFTS AND PREMIUMS	(2)	00
3. ADD COST OF OUT OF STATE PURCHASES AND PROPERTY IMPORTED INTO TENNESSEE FOR YOUR USE	(3)	00
4. FAIR MARKET VALUE OF TANGIBLE PERSONAL PROPERTY FABRICATED, PRODUCED, COMPOUNDED, OR SEVERED FROM THE EARTH FOR USE IN THE STATE OF TENNESSEE	(4)	00
5. TOTAL - Add Lines 1, 2, 3, and 4	(5)	00
6. EXEMPT TRANSACTIONS - Total from Page 2, Schedule A, Line K	(6)	00
7. NET TAXABLE TOTAL - STATE - Subtract Line 6 from Line 5	(7)	00
8. STATE TAX - % of Line 7.....	(8)	00
9. STATE FOOD TAX - % of Page 2, Schedule A, Line A..... USE PAGE 2, SCHEDULE B, FOR LOCAL TAX CALCULATIONS	(9)	00
10. LOCAL TAX - % of Line 7 ...YOUR SINGLE ARTICLE TAX BASE IS ( ) SEE PAGE 2, SCHEDULE B, IF LOCAL TAXABLE SALES DO NOT EQUAL STATE TAXABLE SALES	(10)	00
11. ENTER ANY TAX COLLECTED IN EXCESS OF STATE AND LOCAL LEVIES	(11)	00
12. STATE TAX ON TRANSACTIONS SUBJECT TO SINGLE ARTICLE AND REDUCED RATES. ENTER TOTAL TAX FROM PAGE 2, SCHEDULE C, LINE 7	(12)	00
13. LOCAL TAX ON TRANSACTIONS SUBJECT TO THE REDUCED RATE OF TAX ENTER TOTAL TAX FROM PAGE 2, SCHEDULE C, LINE 9	(13)	00
14. TOTAL TAX - Add Lines 8, 9, 10, 11, 12, and 13	(14)	00
15. ENTER CREDIT MEMO BALANCE	(15)	00
16. PENALTY: If filed LATE, compute penalty at 5% of the tax (Line 14 minus Line 15) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due.	(16)	00
17. INTEREST-If filed late, compute interest at 9.00% per year on the tax (Line 14 minus Line 15) from the due date to the date of payment	(17)	00
18. TOTAL DUE - If filed TIMELY, subtract Line 15 from Line 14; If filed LATE, subtract Line 15 from Line 14 and add Lines 16 and 17	(18)	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 - EXEMPT TRANSACTIONS (See Separate Instructions.)

A.	**Food Net Taxable (add to Schedule B, Line 2).**	(A)	00
B.	Sales made to vendors or other establishments for resale, and sales of items to be used in processing articles for sale. (Certificates of Resale must be retained by the Dealer.)	(B)	00
C.	Sales of items specifically exempt by State Law, and other items not deducted elsewhere on Schedule A, including trade-ins and cash discounts.	(C)	00
D.	Sales to the Federal Government, the State of Tennessee and its political Subdivisions, and sales to qualified institutions such as Churches, Nonprofit Schools, Hospitals, Homes for the Aged, and Orphanages.	(D)	00
E.	Returned merchandise -Items voluntarily returned by the purchaser included as sales on this or a previous return. Show on Schedule B, Line 2, any amount claimed on Schedule B, Line 4, of prior returns.	(E)	00
F.	Sales of specifically exempt "Industrial and Farm Machinery".	(F)	00
G.	Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee; and sales of motor vehicles and trailers delivered out-of-state by dealers and sales of motor vehicles and boats removed by non-resident customers within three (3) days.	(G)	00
H.	Repossessions - Enter that portion of the unpaid principal balances in excess of $500 due on tangible personal property repossessed from customers. Report the same amount on Schedule B, Line 2.	(H)	00
I.	Sales of Energy Fuel - Enter the total of all energy fuel sales not subject to the full state tax rate. IMPORTANT: Also enter amount subject to reduced state tax on Schedule C, Line 5.	(I)	00
J.	Sales Tax Holiday **(first Friday through following Sunday in August; also April 27-29, 2007).**	(J)	00
K.	TOTAL - Add lines A through J above. Enter here and on Page 1, Line 6.	(K)	00

SCHEDULE B - COMPUTATION OF LOCAL SALES AND USE TAX. NOTE: Use this schedule if Local Taxable Sales do not equal State Taxable Sales. (See Separate Instructions.)

1.	Net taxable total - State. Enter the amount shown on Page 1, Line 7.	(1)	00
2.	Adjustments (total of Schedule A, Line A and any applicable amounts in Lines E and H above).	(2)	00
3.	Total - Add Lines 1 and 2.	(3)	00
4.	Enter all amounts in excess of the single article tax base shown on Page 1, Line 10 of the return on each single article sold or purchased which has been reported, but not deducted elsewhere on the return.	(4)	00
5.	Energy Fuel Sales - Enter all energy fuel sales taxed at the full state rate. Do not include sales subject to the reduced rate. See Schedule A, Line I and Schedule C, Line 5.	(5)	00
6.	Other - (explain).	(6)	00
7.	Net taxable total - Local - Add Lines 4, 5, and 6, and subtract from Line 3.	(7)	00
8.	Local sales and use tax - Multiply Line 7 by local tax rate. Enter here and on Page 1, Line 10.	(8)	00

SCHEDULE C - COMPUTATION OF STATE SINGLE ARTICLE TAX AND REDUCED RATES ON ENERGY & WATER (Applicable Figures From Schedule B Must Be Reported. See Separate Instructions.)

1.	Taxable Single Article Sales from $1,601 to $3,200.	(1)	00
2.	STATE TAX - 2.75% of Line 1.	(2)	00
3.	WATER- Enter sales/purchases of water subject to industrial tax rate. IMPORTANT: Enter also on Schedule C, Line 8.	(3)	00
4.	STATE TAX - 1% of Line 3.	(4)	00
5.	ENERGY FUELS - Enter all sales subject to industrial or farmers tax rate (Schedule A, Line I).	(5)	00
6.	STATE TAX - 1½% of Line 5.	(6)	00
7.	TOTAL - Add Lines 2, 4, and 6. Enter total here and on Page 1, Line 12.	(7)	00

LOCAL COMPUTATION - Complete this section only if transactions are subject to local tax.

8.	WATER - Enter amount of water sales or purchases from Schedule C, Line 3 that are subject to local tax.	(8)	00
9.	LOCAL TAX - Multiply Line 8 by ½ of 1 %. Enter here and on Page 1, Line 13.	(9)	00

Check appropriate box and fill in number below:
FEIN or SSN

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your Social Security number (SSN) in the spaces at left: