Updating TN Tax Accounts

Tax Webinar: November 2023

TN | Department of
Revenue

Information is current as of the date presented and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our published tax manuals and Revenue Help articles. Additionally, you can find legislative summaries by year/tax type here.

Thanks for joining us!
We will begin at 9:00 am (CST)

➢ **Please check your audio settings. See below for resources in case you experience audio or other technical difficulties:**

- Contact WebEx Support https://help.webex.com/contact/
- Link to Technical Service Resource Guide https://www.cisco.com/c/en/us/support/web/tac/technical-services-resource-guide.html
- Try leaving and then re-entering the event

View a recording of today's presentation!
tn.gov/revenue > Taxpayer Education > Tax Webinars
https://www.tn.gov/revenue/taxpayer-education/tax-webinars.html
The webinar recording will be posted in the "Webinar Video Library" the day after the event.

➢ **Please submit specific account-related questions or any questions that do not get addressed in this webinar to us directly!**

- www.tn.gov/Revenue
- Revenue.support@tn.gov
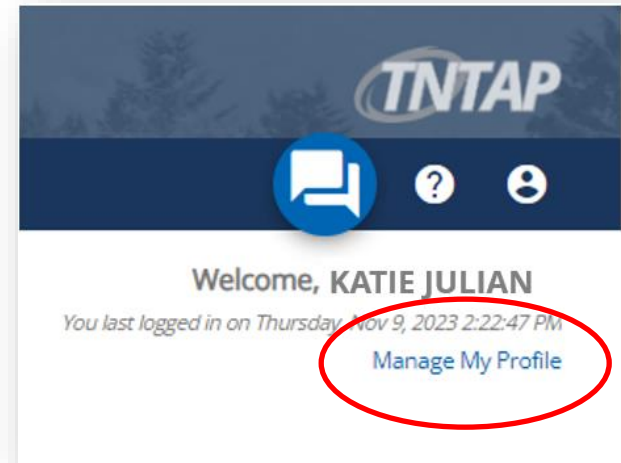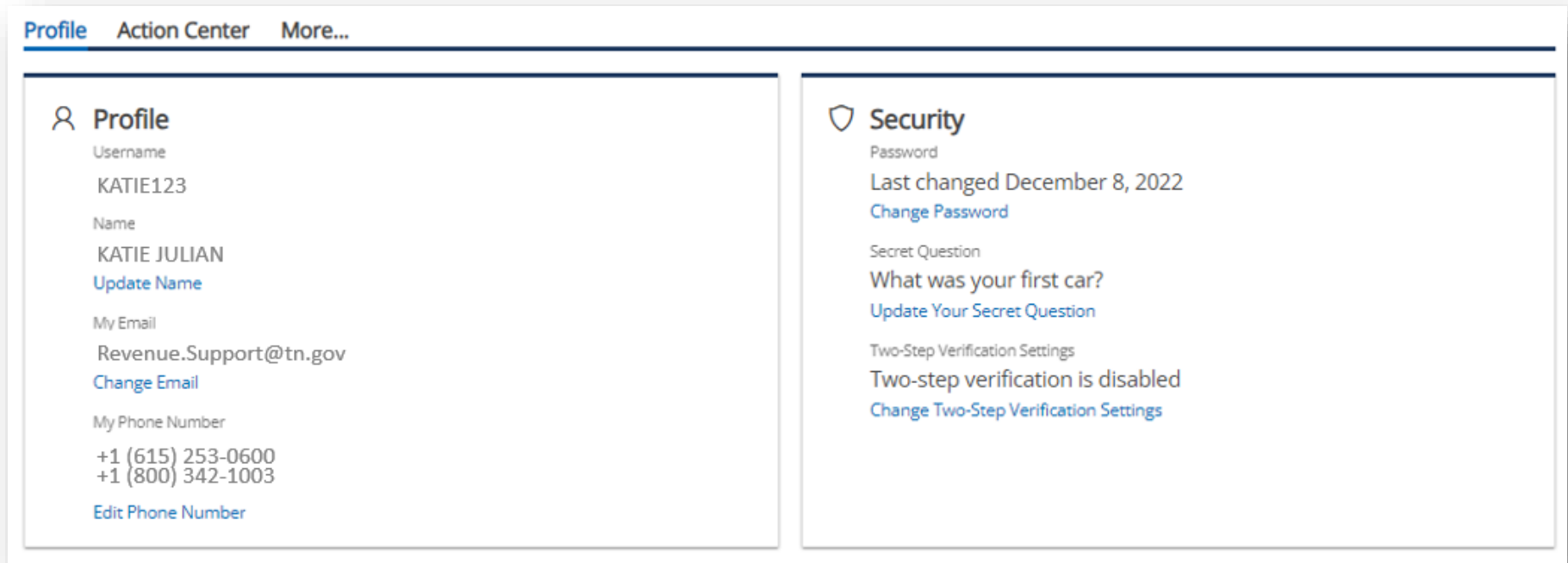- 615.253.0600 (M-F 8-4:30 CST)

Overview

- **What you can update in TNTAP**

- **What you _cannot_ update in TNTAP**

- **Resources**

- **FAQ's/Chat**

Manage My Profile

- **Manage your TNTAP profile**

- **Link is located at the top right of the screen once logged into TNTAP**

IF YOU ARE LOCKED OUT DUE TO MULTIPLE FAILED LOGIN ATTEMPTS, CONTACT US AT (615) 253-0600.

Manage My Profile > More

Access Levels & Logons

TNTAP access levels dictate what actions you can perform for each account:
- **File returns**
- **Make payments**
- **File returns and make payments**
- **View only**

Master – No restrictions. The first person to logon to TNTAP with the entity credentials will automatically become the master.
- Has access to all TNTAP features, including access to all tax accounts, payments, filings & allow or deny access to others, amending, logon changes, etc.
- Can setup secondary logons for someone to act on their behalf
- Can allow others to create additional logons for the business and manage the level of access for each

Administrator – Same permissions as master but only for accounts assigned to them

Account Manager – Same permissions as administrator but cannot manage logons

View Only – No account changes allowed

Third-Party – By default, the third-party representative will be granted the ability to file returns and make payments. Taxpayers (master logon) can change or end the third-party access.

Access Management

- **Steps to change/cancel 3rd party access**

🛡 **Access Management**

Manage access of accounts I have access to.

> Manage My Access
> Manage Third Party Access
> Delete My Profile

Do you want to allow third parties to create logons for your tax accounts?

These settings determine if accountants or third parties can request access to your accounts and what level of access they are initially given. If not allowed, they will be prevented from requesting access to your accounts.

Allowed : Yes

Default Access : 3rd Party

Default Account Access : File Returns and Make Payments

Logons

Filter

Username		Email
KATIE123 **1**	> **Manage Account Access** **2**	

Access   Act

Acce Manage Filter **3**

FOUNT

Gener	Cancel Access	3rd Party	
Busine ...ments **4**	Cancel Access	File Returns and Make Payments	All Periods
Sales a ...ments	Cancel Access	File Returns and Make Payments	All Periods

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My Users

- **Add/Delete Secondary Logons**

Payment Channels

- RevenueHelp Article: **Saving Bank Account Information in TNTAP**
- RevenueHelp Article: **Removing Saved Bank Account Information**

Payment Channels

KATIES TEST STORE ***-**-1234

⊕ Setup new payment channel

SUNTRUST - *7374	Sales and Use Tax	123456789-SLC
No default payment channel	Business Tax	123456789-BUS

NOT KEEPING BANK INFORMATION UPDATED MAY LEAD TO COSTLY PENALTY/INTEREST FEES!

INSUFFICIENT FUNDS PENALTIES CANNOT BE WAIVED!

TNTAP Payments Help Articles

- **Canceling or Deleting a Payment in TNTAP**
  - Credit Card payments cannot be cancelled/deleted after they have been submitted
  - ACH Debit payments can be cancelled/deleted, but only if before the payment is "processing"
- **Printing a Payment Receipt in TNTAP**
- **Checking the Status of a Payment**
- **TNTAP Payment Confirmation**

> **NOTE: If you made a payment that was not applied to the filing period and/or the tax account you intended, contact us at (615) 253-0600.**

Submissions

- **Submissions are things you have submitted online for processing (i.e. filing returns, payments, changing contact information, etc.)**

- **Submissions older than 12 month can be found using the search.**

TNTAP Home > Summary

Your Account > Additional Actions

Sales Tax

Business Tax

Your Account > Additional Actions

Franchise/Excise Tax

Closing an Account

If a location/account is closing, ensure that the proper date is selected.

- If closure date is within period for which a return has been filed/paid, no further action is needed in order to close the location
- If closure date is within period for which a return has NOT been filed/paid, you must file/pay in order to complete location closure.

TNTAP Home > More

TNTAP Home > More > Manage Accounts

- **If you register a new location for Business Tax, you must also obtain a business license from the local jurisdiction(s).**

NOTE: New threshold is $100,000 for business tax requirement/standard business license.

- Webinar: **Business Tax Law Changes**
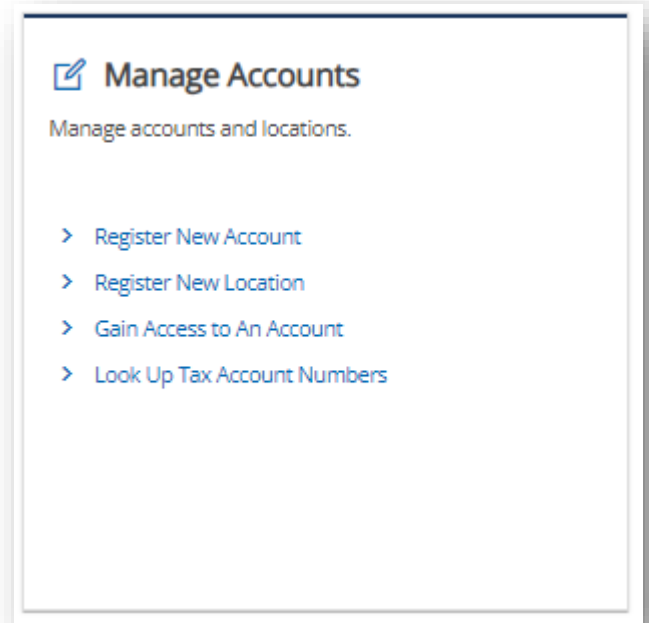

Manage Accounts

Manage accounts and locations.

> Register New Account
> Register New Location
> Gain Access to An Account
> Look Up Tax Account Numbers

TNTAP Home > More > Payments

- **From this page, a "Master" logon can request a payment plan.**
  - 3rd Party logon does not have this ability.
  - All returns/payments must be processed in order to request a payment plan.

- **To manage payment channels/banking information, use the "Manage my Profile" link**

📇 **Payments**

Manage payments for this customer.

> Request a Payment Plan
> Cancel a Payment Plan
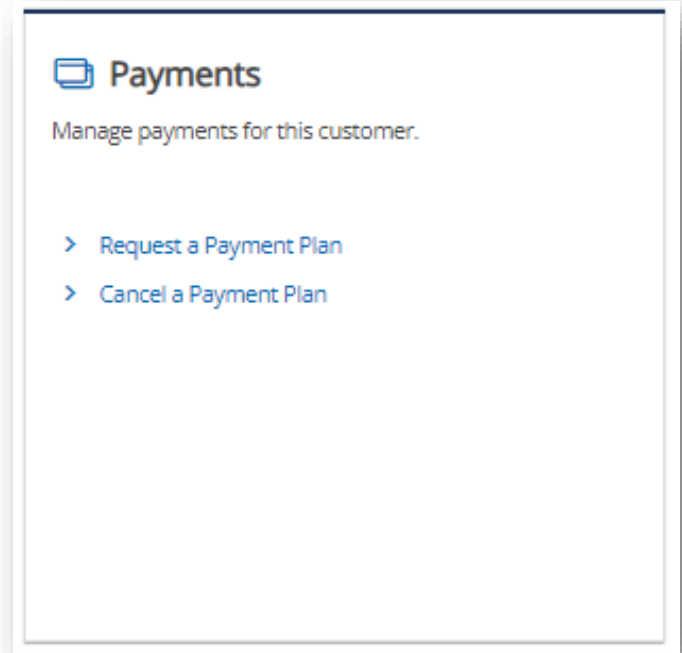
RevenueHelp Articles: **Payment Plans**

TNTAP Home > More > Additional Services

TNTAP Home > More > Names

TNTAP Home > More > Addresses

- **Mailing: Place where you prefer to receive Dept. of Revenue Letters**

- **Primary: If different from mailing, this is where the business is headquartered (if any); this address is not required**

- **Location: See Next Slide…**

When changing address, be sure to click

Verify Address

Names   Addresses   Locations

Defaults

| Mailing | KATIES STORE
500 DEADERICK ST
NASHVILLE, TN 37242 |

Click on address to change

| Primary | KATIES STORE HEADQUARTERS
123 DEADERICK ST
NASHVILLE, TN 37242 |

| Tax Record | Add |

TNTAP Home > More > Addresses > Location

- **This is for location-based taxes (Business Tax, Sales Tax, Liquor by the Drink, etc), only change location address if the new address is NOT IN A NEW JURISDICTION!**

- **If new location address is within a different jurisdiction, close the current location and then "Register New Location"**
  - If you are closing a location, refer to information on location/account closure.

Amending a Return

- **If amendment is made after the due date of the return and the amendment results in additional tax owed, penalty and interest will calculate based on the difference.**

- **If amended return results in a credit, you may request a refund.**

2023 TN Works Tax Act – New Business Tax Threshold

Effective for the 12/31/2023 tax period:

- **Under $3k – Call us to close account**

- **$3k-$100k - Call us to change account status to "filing not required"**

- **Over $100k – No change needed**

GROSS SALES (ANNUALLY)	LICENSE	BUSINESS TAX REQ	RENEWAL
UNDER $3K	No Business License Required	🚫	🚫
$3K - $100K	Minimal Business License	🚫	Directly with Clerk
$100K+	Standard Business License	✅	File/Pay Annual Business Tax to TDOR, Renewal issued by Clerk

NEW THRESHOLD based on total gross per jurisdiction

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Applying for an Exemption

- **Currently, applications for exemptions are not available on TNTAP**

- **You can renew an Ag Exemption under Account Additional Actions**

- Application for Broadband Infrastructure Sales and Use Tax Exemption

- Application for Research and Development Machinery Sales and Use Tax Exemption

- Application for Sales and Use Tax Exempt Entities or State and Federally Chartered Credit Unions

- Application for Registration Agricultural Sales and Use Tax Certificate of Exemption - "for use after January 1, 2023"

- Application for Pollution Control Sales and Use Tax Exemption

- Application for Exemption from Sales Tax for Interstate Telecommunications in the Operation of a Call Center

- Application for Industrial Machinery Exemption

- Application for Sales Tax Exemption for Interstate Commerce Motor Vehicles and Trailers

- Application for Sales and Use Tax Exemption Qualified Data Center

- Application for Sales and Use Tax Exemption Warehouse and Distribution Facility Material Handling and Racking Systems

- Certificate of Exemption for Electric Cooperatives

- Certificate of Exemption for Electric Generating and Distribution Systems

- Certificate of Exemption for Telephone Cooperatives

- Certificate of Exemption Purchasing Contractors

- Government Certificate of Exemption

- Remotely Accessed Software Direct Pay Permit

- Streamlined Sales and Use Tax Certificate of Exemption and Instructions

- Supplement Application for Certified Green Energy Production Facility

Website: **Sales Tax Exemption Forms**

Calculating Penalty and Interest

- **If you submit a return after the due date, the summary page will not yet include P&I.**

  - Wait until the return has posted and then log back in to see the total amount due that includes P&I, *or*
  - Calculate your own P&I, then enter it on the summary page, *or*
  - Contact us at (615) 253-0600 for P&I calculation assistance.

Interest

12.25% - [($tax X .1225)/365] X # days late

Penalties

minimum penalty is $15

DAYS LATE	PERCENTAGE
1-30	5%
31-60	10%
61-90	15%
91-120	20%
121+	25%

Web page - **Interest Rates**

Transferring Credits

- **If you have a credit on one account and a liability/balance on another account, contact us at (615) 253-0600 or email Revenue.Support@tn.gov to request transfer of credit.**

- **Credit on a period within an account will automatically be applied to liability on subsequent period(s).**

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Revenue.Support@tn.gov

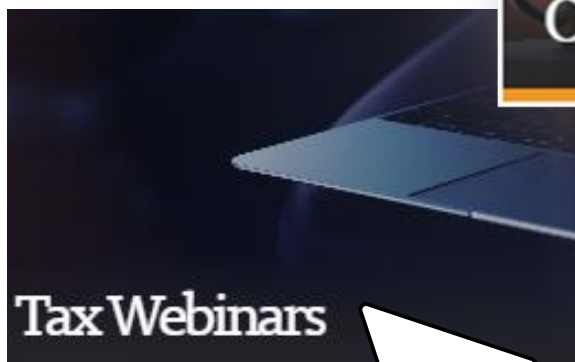**Call the Tax Help Line:**

615.253.0600

SUPPORT STAFF AVAILABLE TO ASSIST YOU M-F 8am – 4:30pm

All Dept. of Revenue Contact Numbers and Office Locations

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UPCOMING!

- **Next Webinar: 12/19 – Taxation of Computer Software**
- **New Business Workshop: 1/10/24**

Taxpayer Education & Outreach

PLEASE TAKE A MOMENT TO COMPLETE A BRIEF SURVEY UPON EXITING!

IMPORTANT: In order to receive CPE credit for attending, you must answer yes to question 4 of the post-event survey.