

# Class 1

## Hamilton County, Tennessee

Application for Business Tax and License and Report to County Clerk As Required by Section 67-4-715 Tennessee Code Annotated

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which the business is classified or within 20 days after commencement of business, for a new business, or a final return must be made within 15 days after closing of the business, or penalty and interest provided by Section 87-4-720 Tennessee Code Annotated will apply.

Period January 1, 2008 thru December 31, 2008

In case of fraudulent return, or where no return has been filed, where willful intent exists to defraud, a specific penalty of the tax shall be assessed.

### BUSINESS INFORMATION

Fill out form online: [countyclerkanytime.com](http://countyclerkanytime.com) (All Online Services)

Check for Accuracy

State Sales Tax # \_\_\_\_\_

Local Address \_\_\_\_\_

City State Zip \_\_\_\_\_

Type of Business---Primary product, vocation or occupation: \_\_\_\_\_

Last Paid: \_\_\_\_\_

Phone \_\_\_\_\_ Class 1 Account # \_\_\_\_\_ Delinquent if return not received by March 1, 2009

### TAX RATE TABLE

Retail/Service	Gas, Oil	Other
0.000500	0.001000	

Wholesale	Food, Gas, Oil	Other
0.000250	0.000375	

Penalty Rate	5% for each 30-day period or portion thereof--maximum 25%

1. Total Gross for Tax Period (Less Sales Tax) 1
2. Less Deductions--Part C totals from Schedule A on reverse side 2
3. (a) Taxable Gross for Tax Period--Line 1 less Line 2 3(a)
- (b) If Gross is 100% Retail or 100% Wholesale, enter 3(a) times tax rate (from table above) and **SKIP** to Line 6 3(b)

--If you completed 3(b), SKIP to Line 6 now. If not, continue.

Retail amount of 3(a) was: **3(c)** Retail %--Divide 3(c) by 3(a) **3(e)**  
 Wholesale amount of 3(a) was: **3(d)** Wholesale %--Divide 3(d) by 3(a) **3(f)**

--If both 3(e) and 3(f) are greater than 20%, complete Line 4 below. If not, SKIP to Line 5.

4. (a) Multiply 3(c) by your Retail Tax Rate (see table) **4(a)**
- (b) Multiply 3(d) by your Wholesale Tax Rate (see table) **4(b)**
- (c) Add Lines 4(a) and 4(b) **4(c)**

--If you completed either 3(b) or Line 4, SKIP to Line 6.

5. If 3(e) is a larger percentage than 3(f), use the Retail Rate. If 3(f) is a larger percentage than 3(e), use the Wholesale Rate.  
 Multiply 3(a) by Retail or Wholesale tax rate as instructed above (Tax Table above) **5**
6. (a) **Preliminary Gross Tax Due** -- Enter amount from EITHER Line 3(b), 4(c) OR 5 **6(a)**
- (b) LESS: Minimum License Fee Previously Paid (\$ 15 per location) **6(b)**
- (c) Tax base prior to local/state calculations--6(a) less 6(b) (May not be less than zero.) **6(c)**

7. (a) Local: Multiply 6(c) by .6667 **7(a)** (b) State: 6(c) less 7(a) **7(b)**
8. Personal Property Tax: **Tax Bill #** \_\_\_\_\_ **Date Paid** \_\_\_\_\_ **8**
9. (a) Tax Local---7(a) less Line 8 (May not enter less than zero.) **9(a)**
- (b) State Share of Local Tax---9(a) times .15 **9(b)**
- (c) Local tax liability 9(a) less 9(b) **9(c)** (d) State tax liability 7(b) plus 9(b) **9(d)**
- (e) State and Local Total---9(c) plus 9(d) **9(e)**
- (f) Local---9(c) divided by 9(e) **9(f)**

**If not delinquent SKIP to Line 12**  
 immediately following Line 9(d)  
 If delinquent continue with 9(e) thru Line 11.

10. Penalty--9(e) x penalty rate (**Rate Table** above) Minimum is \$15 even if no tax owed. **10**
- (a) Local---  
 -If 6(c) equals zero, enter \$12.75;  
 -If 9(c) equals zero and 9(d) is greater than zero, enter zero;  
 -For all other situations multiply 10 x 9(f) **10(a)**
- (b) State---10 less 10(a) **10(b)**

11. Interest--Effective daily rate: .000247 (a) Rate x # days delinquent x 9(c) **11(a)**  
 (b) Rate x # days delinquent x 9(d) **11(b)**
- 12 **TOTAL** (a) Local---Add 9(c), 10(a), 11(a) **12(a)**  
 (b) State---Add 9(d), 10(b), 11(b) **12(b)**

13. Collecting and Recording Fees ( \$7 per location if consolidated return) **13** 7.00

14. Minimum Tax due (regardless of any credits above) \$15 per location **14** 15.00

15. Penalty---Line 14 times penalty rate (see **Tax Rate Table** above) **15**

16. Interest--Effective daily rate: .000247 Rate x # of days delinquent x Line 14 **16**

17 **TOTAL** Add 12(a), 12(b), 13, 14, 15 and 16 **17**

**Check if FINAL REPORT**  
 Date Closed: \_\_\_\_\_

**MAKE CHECK in AMOUNT of LINE 17 to: W. F. (Bill) Knowles**

### STOP--Please sign your return before mailing

I certify that this return, including any accompanying schedule or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return, made in good faith, for the tax period stated pursuant in the provisions of chapter 58 of Title 67, Tennessee Code Annotated, known as the "Business Tax Act". If prepared by anyone other than the taxpayer, this return is based on all information of which I have any knowledge, under penalties provided by the "Return Preparer Act of 1969."

Signature of Individual, member of firm, or officer of corporation \_\_\_\_\_

Date \_\_\_\_\_

Signature of preparer, including title if employee of the taxpayer \_\_\_\_\_

Date \_\_\_\_\_

If person preparing return is not an employee of the taxpayer, state name of Attorney, CPA or PA and signature of employee preparing return

