

# Class 4

## 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 October 1, 2008 thru September 30, 2009

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 4 Account # \_\_\_\_\_ Delinquent if return not received by December 1, 2009

TAX RATE TABLE	Retail/Service			Wholesale			Penalty Rate	5% for each 30-day period or portion thereof--maximum 25%
	Gas, Oil	Other		Food, Gas, Oil	Other			
	n/a	0.001000		n/a	n/a			

- Total Gross for Tax Period (Less Sales Tax) 1
- Less Deductions--Part C totals from Schedule A on reverse side 2
- (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.

- (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.

- 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
- (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)

- (a) Local: Multiply 6(c) by .6667 (b) State: 6(c) less 7(a) 7(a) **LOCAL** 7(b) **STATE**
- Personal Property Tax: Tax Bill # \_\_\_\_\_ Date Paid \_\_\_\_\_ 8
- (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) (d) State tax liability 7(b) plus 9(b) 9(c) 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.

- 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)

- Interest--Effective daily rate: .000199 (a) Rate x # days delinquent x 9(c) 11(a)  
(b) Rate x # days delinquent x 9(d) 11(b)
- TOTAL (a) Local---Add 9(c), 10(a), 11(a) (b) State---Add 9(d), 10(b), 11(b) 12(a) 12(b)

- Collecting and Recording Fees ( \$7 per location if consolidated return) 13 7.00
- Minimum Tax due (regardless of any credits above) \$15 per location. 14 15.00  
If Final Report (closing/out of business), mark through and ignore amount in Line 14
- Penalty---Line 14 times penalty rate (see Tax Rate Table above) 15
- Interest--Effective daily rate: .000199 Rate x # of days delinquent x Line 14 16
- 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

**Schedule A** Deductions for Business Tax Purposes Deductions must have adequate records of support to qualify.

**Part A**

1. Sales of services substantially performed in other States 1 \_\_\_\_\_
2. The proceeds of the sale of goods, wares, or merchandise returned by the customer when the sales price is refunded either in cash or in credit. Line E, Schedule A, State Sales Tax Return 2 \_\_\_\_\_
3. Bona Fide Sales in Interstate Commerce where the purchaser takes possession outside of Tennessee for use or consumption outside of Tennessee and item is actually delivered by the seller of common carrier. 3 \_\_\_\_\_
4. Cash discounts allowed and taken on sales; Amounts allowed at trade-in value for any article sold. Line C, Schedule A, State Sales Tax Return 4 \_\_\_\_\_
5. Repossessions--Enter that portion of the unpaid principal balances in excess of \$500.00 due on tangible personal properties repossessed from customers. (Line H, Schedule A, State Sales Tax Return.) 5 \_\_\_\_\_
6. Amounts subcontracted to other persons for additions or improvements to real property. Attach list of subcontractors and addresses, items subcontracted and amounts. 6 \_\_\_\_\_
7. **TOTAL - Part A - add lines 1-6** 7 \_\_\_\_\_

**Part B**

**1. FUEL TAX**

- a. Gasoline Tax Paid: \_\_\_\_\_ # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
State \_\_\_\_\_
- b. Diesel Fuel: \_\_\_\_\_ # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
State \_\_\_\_\_
- c. State Special Tax: \_\_\_\_\_ # of Gallons \_\_\_\_\_
- d. Kerosene: \_\_\_\_\_ # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_
- e. Liquefied Gas: \_\_\_\_\_ # of Gallons \_\_\_\_\_ Federal \_\_\_\_\_  
State \_\_\_\_\_

**2. TOBACCO TAX**

- a. Cigarettes: \_\_\_\_\_ # 20 Packs \_\_\_\_\_ **TOTAL B(1)** Federal \_\_\_\_\_  
# 25 Packs \_\_\_\_\_ State \_\_\_\_\_
- b. Other Tobacco Products: \_\_\_\_\_ Federal \_\_\_\_\_  
State \_\_\_\_\_

**3. BEER**

- a. Beer: \_\_\_\_\_ Gallons \_\_\_\_\_ Barrels \_\_\_\_\_ **TOTAL B(2)** Federal \_\_\_\_\_  
State \_\_\_\_\_
- b. 17% of Wholesaler's Cost per beer sold: \_\_\_\_\_

**4. OTHER DEDUCTIONS**

- Other: \_\_\_\_\_ **TOTAL B(3)** \_\_\_\_\_  
**TOTAL B(4)** \_\_\_\_\_

**TOTAL -- Part B -- add Totals for B(1)-B(4)**

**TOTAL PART B** \_\_\_\_\_

**Part C**

Add Part A and Part B Totals and place on Line 2 on front side of report **TOTALS Parts A and B** \_\_\_\_\_

**MULTIPLE LOCATIONS**

If return is filed for more than one location, list locations separately below along with requested information.

Street, Address, City, State, Zip	Gross Sales	Deductions

<b>Sales Tax Reports</b>	1. Gross Taxable Sales for Tax Purposes to the State of Tennessee.....	\$ _____
	2. Total Amount of Deductions for State Sales Tax Purposes for Tax Period (from Schedule A on the State Tax Return).....	\$ _____
	3. Total Amount of Sales Tax Due State for Tax period. (Line 14 State Tax return).....	\$ _____

The amounts reflected above should equal the total of these items on all State Sales and Use Tax Returns for tax period, including any monthly returns which may be delinquent.

Payment for the amount of business tax due may be made by cash, check, or credit card (VISA, MasterCard or Discover).

If using a credit card, please enclose a Credit Card Authorization Form.