



TENNESSEE DEPARTMENT OF REVENUE  
LITIGATION FINES AND FEES RETURN

RV-R0012001

INTERNET (3-11)

**PRV  
414**

Filing Period	Account No.	Name of Court
Beginning:	Due Date	
Ending:		

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 22 and mail to:

Tennessee Department of Revenue  
Andrew Jackson State Office Bldg.  
500 Deaderick Street  
Nashville, TN 37242

For more information, call our statewide number at 1-800-342-1003 or dial (615) 253-0600.

**REMINDERS**

1. Read instructions before preparing this return and complete all information.
2. This return should be completed each month, even if there are no collections.
3. The Litigation Tax must be remitted from the first moneys collected on each case TCA 67-4-603(c).

IF AN AMENDED RETURN CHECK HERE



	Column A Gross Tax	Column B Rate	Column B Commission Amount Retained	Column C Net Tax <small>(Gross Tax less Commission)</small>
1. Forfeited appearance bonds in felony cases [TCA 40-24-107(d)].....		X=	\$ _____	\$ _____
2. Domestic and aggravated assault fines not in excess of \$200 per assault.....		X=	\$ _____	\$ _____
3. Sexual offense fines (\$200.00) [TCA 40-24-108(a)].....		X=	\$ _____	\$ _____
4. Order of protection penalties (\$50.00) [TCA 36-3-610(b)].....		X=	\$ _____	\$ _____
5. Court-appointed attorney's administrative fee [TCA 40-14-103(b)(1)].....		X=	\$ _____	\$ _____
6. Drug violations (\$5.00)[TCA 16-22-109(c)].....		X=	\$ _____	\$ _____
7a. Alcohol and Drug Addiction Treatment Fee (DUI) (\$10000) [TCA 55-10-401, TCA 55-10-403(r)].....		X=	\$ _____	\$ _____
7b. Alcohol and Drug Addiction Treatment Fee (Non-DUI) (\$10000) [TCA 39-17-439].....		X=	\$ _____	\$ _____
8. Blood Alcohol Testing (BAT) Fee (\$250.00) [TCA 55-10-419(a)].....		X=	\$ _____	\$ _____
9. Drug Testing Fee (\$250.00) [TCA 39-17-420].....		X=	\$ _____	\$ _____
10. Payments of fines/fees not listed elsewhere on return.....		X=	\$ _____	\$ _____
11. Refunds of costs, fines, and forfeiture.....		X=	\$ _____	\$ _____
12. Municipal Training and Education fees (\$1.00) [TCA 16-18-304] (cases after March 1, 2005).....		X=	\$ _____	\$ _____
13. Drag Racing Violation (\$25.00) [TCA 68-55-306].....		X=	\$ _____	\$ _____
14. Cash Bond Forfeiture (\$13.75) [TCA 38-6-103(d)].....		X=	\$ _____	\$ _____
15. Collections for old cases as directed by TCA 40-24-105(c) less collection costs.....				\$ _____
16. Ignition Interlock Violations (\$40.00) [TCA 55-10-403].....				\$ _____
17. Total gross fines and fees - Add Lines 1-14 in Column A with Lines 15 and 16.....				\$ _____
18. Net fines and fees - Add Lines 1-14 of Column C with Lines 15 and 16.....				\$ _____
19. Credit - Enter outstanding credit from previous Department of Revenue notice(s).....				\$ _____
20. Penalty - (See Instructions).....				\$ _____
21. Interest - ( % per annum on taxes unpaid by the due date; see instructions).....				\$ _____
22. Total amount due - If filed timely, subtract Line 19 from Line 18; if filed late, subtract Line 19 from Line 17 and add Lines 20 and 21.....				\$ _____

**FOR OFFICE USE ONLY**

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

SIGN HERE

Clerk's Signature

Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga (423) 634-6266 1301 Riverfront Parkway Suite 203	Jackson (731) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	Johnson City (423) 854-5321 204 High Point Drive	Knoxville (865) 594-6100 7175 Strawberry Plains Pike Suite 209	Memphis (901) 213-1400 3150 Appling Road	Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street
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Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

[www.TN.gov/revenue](http://www.TN.gov/revenue)

## LITIGATION FINES AND FEES RETURN - INSTRUCTIONS

**NOTE:** Enter amounts collected on the appropriate line in Column A, including any adjustments or partial payments. Multiply the amount in Column A by the rate of commission in Column B. Enter this result in the "Amount Retained" section of Column B. Then subtract the commission on the "Amount Retained" line from the amount in Column A and enter the result in Column C, "Net Tax".

- Line 1: Enter the total amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. Section 40-24-107(d)]
- Line 2: Enter the total collections for convictions of assault, aggravated assault, and domestic assault that do not exceed \$200. [Tenn. Code Ann. Section 39-13-101(b)(2)]
- Line 3: Enter the total collections for convictions of sexual offenses as defined in Tenn. Code Ann. Section 40-24-108(a).
- Line 4: Enter the total collections from persons who violate an order of protection or a court-approved consent agreement. [Tenn. Code Ann. Section 36-3-610(b)]
- Line 5: Enter the total collections for attorney administrative fees for appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. Section 40-14-103(b)(1)]
- Line 6: Enter the total collections from drug violations as defined in Tenn. Code Ann. Section 16-22-109(a). This is the first \$5 of the \$75 assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. Section 16-22-109(c)]
- Line 7a: Enter the total collections for alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. Section 55-10-401 and addressed in accordance with Tenn. Code Ann. Section 55-10-403(r).
- Line 7b: Enter the total collections for alcohol and drug addiction treatment assessments for violations other than driving under the influence, as defined in Tenn. Code Ann. Section 55-10-401 and assessed in accordance with Tenn. Code Ann. Section 39-17-439.
- Line 8: Enter the total collections from blood alcohol testing fees under Tenn. Code Ann. Section 55-10-419(a).
- Line 9: Enter the total collections from drug testing fees under Tenn. Code Ann. Section 39-17-420.
- Line 10: Use this line only for adjustments or payments of fines or fees that are not listed elsewhere on this return, such as collections of fines and fees that are no longer imposed.
- Line 11: Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 12: Enter the total collections from municipal court cases after March 1, 2005. [Tenn. Code Ann. Section 16-18-304]
- Line 13: Enter the total collections from drag racing fines. [Tenn. Code Ann. Section 68-55-306]
- Line 14: Enter the total collections from cash bond forfeitures entered as a result of a municipal traffic citation. [Tenn. Code Ann. Section 38-6-103(d)]
- Line 15: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(c) less collection costs.
- Line 16: Enter the total collections from ignition interlock violations. [Tenn. Code Ann. Section 55-10-403]
- Line 17: Calculate the gross amount of fines and fees due by adding Lines 1 through 14 in Column A with Lines 15 and 16.
- Line 18: Calculate the net amount of fines and fees due by adding Lines 1 through 14 in Column C with Lines 15 and 16.
- Line 19: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 20: If the return is filed and or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 19 from Line 17 and compute penalty as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 - 90 days = 15%; 91 - 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is \$15.
- Line 21: Calculate the interest due. Multiply the amount of tax due and reported on Line 17 less Line 19 by the number of days delinquent. Multiply that result by the current interest rate. Divide that result by 365.25. Enter here.
- Line 22: Compute the total remittance amount due. If filed timely, subtract Line 19 from Line 18. If filed late, subtract Line 19 from Line 17 and add Line Lines 20 and 21.

**Note:** The Litigation Fees Return must be completed and submitted each month, even if there are no fines and fees collections to report.