SUR 405

	0011011/1110E/171/11	LIGIN
Filing Period		Account No.
Due Date		

If your account number is not preprinted on the top of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below:

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

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.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:

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

REMINDERS

- 1) Please read instructions on reverse side before preparing this return.
- 2) Maintain adequate records to support return.
- 3) Be sure to sign and date in the signature box below.

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

ROUND TO NEAREST DOLLAR WRITE NUMBERS LIKE THIS

1.	Gross proceeds from rental of private passenger motor vehicles, freight motor vehicles (Classes 1-4), or trailers for period of 31 days or less	(1)
	Enter 3% of Line 1	
4.	Deduct Line 3 from Line 2	(4)
5.	Credits brought forward from prior quarter	(5)
7.	Tax (Deduct Line 5 from Line 4. If Line 5 is larger, difference is carry-over credit)	(7) n
9.	Total credit due	(9)
10.	Total remitted with this return(1	0)

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FOR OFFICE USEONLY

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	
Tax Return Preparer and Title	Date

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

Johnson City

Chattanooga (423) 634-6266 Suite 203 1301 Riverfront

Parkway

Jackson (731) 423-5747 Suite 340

(423) 854-5321 204 High Point Drive Lowell Thomas Building 225 Martin Luther King Blvd.

Knoxville (865) 594-6100 Suite 209 7175 Strawberry Plains Pike

Memphis (901) 213-1400 3150 Appling Road Nashville (615) 253-0600 Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS FOR PREPARATION OF THE MOTOR VEHICLE SURCHARGE/TAX RETURN

General:

Businesses engaged in the rental of motor vehicles shall collect and remit a surcharge or tax on charges for the retail rental of any private passenger motor vehicle, freight motor vehicle (Classes 1-4), or trailer for periods of thirty-one (31) days or less when the vehicle is delivered to the renter in this state. Pole trailers and trailers constructed so that some part of their weight and that of their load rests upon or is carried by another vehicle are not subject to the surcharge/tax.

Due Date:

The motor vehicle rental surcharge or tax return is due quarterly on or before the 15th day of the month following the close of the quarter.

Deductions:

A credit shall be allowed against the surcharge or tax in an amount equal to the total of all title and registration fees, wheel taxes, and county clerk fees paid upon initial or annual vehicle registration renewal during the reporting guarter. No credit shall be allowed for fees paid between July 1, 1997 and June 30, 1998, unless the business collecting the surcharge or tax was a business "whose predominant business activity is the sale and service of new and used motor vehicles" (T.C.A. Section 67-4-1903).

Penalty and

Interest: Surcharges or taxes not remitted timely will be subject to a five percent (5%) penalty for each thirty (30) day period or portion thereof, not to exceed twenty-five percent (25%). Minimum penalty of \$15.00 is due on delinquent returns regardless of

the amount of tax due even if there is a credit reflected. The interest rate is printed on the pre-addressed return.

Filing:

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the surcharge or tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

Amended

Return: If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.