RV-R0002201

County Register

Deputy or Employee

SIGN >

Date

Date

INTERNET (8-15)

	PRV	Filing Period	Account No.	County Number
	Address:		County  State: Zip:	Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax was collected.  Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 and mail to:  Tennessee Department of Revenue
				Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242
1. 2. 3.	· · · · · · · · · · · · · · · · · · ·			IF AN AMENDED RETURN CHECK HERE
			RITENUMBERSLIKETHIS 234567890	ROUND TO NEAREST DOLLAR
1.	Total Realty Transfer T	ax collected		00
2.	Total Mortgage Tax collected			
3.	3. Total collections (Line 1 plus Line 2)			00
4.	Retained by register (% of Line 3)			00
5.	Enter outstanding credit amount from previous Department of Revenue Notice(s)			00
6.	TOTAL DUE STATE	(Line 3 less Lines 4 and 5)(See	instructions before entering amount due)	00
7.	Penalty (If filed late, compute penalty at 5% of the tax on Line 6 for each 30-day period for which tax is delinquen Maximum penalty is 25%. Minimum penalty is \$15 regardless of amount of tax due, even if there is no tax due.)			00
8.	Interest (If filed late, interest is computed at % per annum on the tax (Line 6) from the due date to date paid)			00
9.	TOTAL AMOUNT REMITTED (Total of Lines 6, 7, and 8)			00
	FOR OFFICE USE ONLY		Ideclare this is a true	, complete, and accurate return to the best of my nowledge.

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

Chattanooga Jackson Johnson City Knoxville Memphis Nashville (901) 213-1400 (423) 634-6266 (731) 423-5747 (423) 854-5321 (865) 594-6100 (615) 253-0600 Suite 340 204 High Point Drive 7175 Strawberry 3150 Appling Road Andrew Jackson Building 1301 Riverfront 500 Deaderick Street Parkway **Lowell Thomas Building** Plains Pike Bartlett, TN 225 Martin Luther King Blvd. Suite 203 Suite 209

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

## FILING INFORMATION

General: There is a state tax imposed on the privilege of recording the transfer of realty and also a tax on any document evidencing

an indebtedness. The county register and other officials charged with the collection of these taxes shall report all collections to the Department of Revenue. For collecting and reporting the taxes under Tenn. Code Ann. Section 67-4-409, county

registers shall be entitled to retain as commission two and four-tenths percent (2.4%) of the taxes collected.

Due Date: The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period

covered.

Taxpayer/ Tax Preparer's

Signature: You must sign and date your return.

Penalty and Interest:

If filed after the due date of the return, penalty is computed at 5% of the tax (Line 6) for each 30-day period or portion thereof that the return is late. Total penalty is not to exceed 25% with a minimum of \$15 regardless of tax due.

If filed after the due date of the return, compute interest at the current rate on the tax due (Line 6). Use the formula: (Tax on Line 6 x Interest Rate x Number of Days Delinquent divided by 365.25). The interest rate is indicated on Line 8

on the front of the return.

Filing: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 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 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.

## **INSTRUCTIONS**

Line 1: Enter the total amount of Realty Transfer Tax collected during the reporting period.

Line 2: Enter the total amount of Mortgage Tax collected during the reporting period.

Line 3: Calculate the total collections for the reporting period by adding Lines 1 and 2 and enter result.

Line 4: Calculate the commission retained by register by multiplying the amount on Line 3 by .024 and enter result. [Tenn.

Code Ann. Section 67-4-409(d)(2)]

Line 5: Enter any outstanding credit amounts from previous Department of Revenue notices.

Line 6: Calculate the total amount to be remitted to the Department of Revenue. If filed timely, subtract Lines 4 and 5 from Line 3

and enter result. If filed late, subtract only Line 5 from Line 3 and enter result. Registers are not permitted to retain a commission if the return and payment are not made in a timely manner as prescribed by statute. [Tenn. Code Ann.

Section 67-4-213(e)]

Line 7: If not filed by the due date of the return, enter the total amount of penalty due as indicated in the Filing Information above.

Line 8: If not filed by the due date of the return, enter the total amount of interest due as indicated in the Filing Information above.

Line 9: Enter the total amount due to be remitted to the Department of Revenue. Add Lines 6, 7, and 8 and enter the result.