

**Davidson County, Metro Nashville
JOHN ARRIOLA, COUNTY CLERK
DEDUCTIONS FOR BUSINESS TAX PURPOSES**

1.	Sale of Services substantially performed in other States		\$ _____
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 by credit. Line E, Schedule A, State Sales Tax Return		\$ _____
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 or common carrier		\$ _____
4.	Cash discounts allowed and taken on sales. Line C, Schedule A, State Sales Tax Return		\$ _____
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		\$ _____
6.	The amount allowed as trade-in value for any articles sold		\$ _____
7.	Sale of motor vehicles and trailers delivered out of state by dealers. (Must maintain documentation in your file to support claimed deduction)		\$ _____
8.	Amounts subcontracted to other persons for improvements to real property. Attach list of subcontractor's names, addresses, items subcontracted, and amounts paid		\$ _____
9.	Petroleum Products		
a.	Federal gasoline tax _____ gallons x .184	\$ _____	
b.	Federal motor fuel (diesel) _____ gallons x .244	\$ _____	
c.	State gasoline tax _____ gallons x .20	\$ _____	
d.	State motor fuel (diesel) _____ gallons x .17	\$ _____	
e.	State special tax _____ gallons x .01	\$ _____	
f.	Federal L.U.S.T. tax _____ gallons x .001	\$ _____	
g.	Federal jet fuel tax _____ gallons x .044	\$ _____	
h.	Totals (Lines 9a - 9g)		\$ _____
10.	Tobacco Products		
a.	Federal cigarette tax _____ packs x .39	\$ _____	
b.	State cigarette tax - 20 cigarettes per pack		
	Through 06-30-07 _____ packs x .20	\$ _____	
	07-01-07 to present _____ packs x .62	\$ _____	
c.	State cigarette tax - 25 cigarettes per pack		
	Through 06-30-07 _____ packs x .25	\$ _____	
	07-01-07 to present _____ packs x .775	\$ _____	
d.	State cigars (6.6% of wholesalers cost)	\$ _____	
e.	Federal chewing tobacco (.195 per lb)	\$ _____	
f.	Federal snuff (.585 per lb)	\$ _____	
g.	Federal large cigars (more than 3 lbs per 1000) 20.719% of price, not to exceed \$48.75 per 1000 cigars	\$ _____	
h.	Federal small cigars (3 lbs or less) \$1.828 per 1000 cigars	\$ _____	
i.	Totals (Lines 10a - 10h)		\$ _____
11.	Wholesale Tax on Beer		
a.	Federal Tax _____ gallons x .58	\$ _____	
b.	State Tax _____ gallons x .138	\$ _____	
c.	Wholesale Tax - 17% of wholesalers cost of beer sold _____ cost x 17%	\$ _____	
	(Attach list of firms whom beer is purchased)		
d.	Totals (Lines 11a - 11c)		\$ _____
12.	Contractors: List each County and each City with amounts where jobs Performed totaled \$50,000 or more.....		

13.	Others (specify) _____		
	_____		\$ _____
14.	Total deductions (Add Lines 1-8, 9h, 10i, 11d, 12, 13) Enter here and on Line 2 of the Business Tax Return		
			\$ _____

(Note: All deductions must have adequate records maintained to substantiate deductions claimed, otherwise they will be disallowed.)

**THIS SHEET MUST ACCOMPANY THE BUSINESS TAX RETURN IF ANY DEDUCTIONS ARE TAKEN,
OTHERWISE YOUR DEDUCTIONS CANNOT BE IDENTIFIED AND WILL NOT BE ACCEPTED.**