

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which this business is classified, or penalty and interest provided by T.C.A. 67-1-801 and 804, will apply.

ALL BOOKS AND RECORDS ARE SUBJECT TO INSPECTION (AUDIT).  
T.C.A. 67-4-722

**BUSINESS TAX ACT  
LICENSE AND TAX REPORT  
Davidson County, Metro Nashville  
JOHN ARRIOLA, COUNTY CLERK  
523 MAINSTREAM DRIVE, SUITE B  
PO BOX 196333  
NASHVILLE, TN 37219-6333  
TAX PERIOD**

**TO**

**FOR USE BY  
COUNTY CLERK ONLY**

\_\_\_\_\_  
Classification Number

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Business Tax Receipt Number

**STATE LAW PROVIDES FOR THE ASSESSMENT OF A 100% PENALTY IF TAXPAYER WILLFULLY PROVIDES FRAUDULENT INFORMATION IN FILING THIS REPORT**

CONTACT EMAIL ADDRESS \_\_\_\_\_

**Class 1(G) -1/20 of 1%. If the dominant portion of your business is gasoline, diesel fuel and motor oil, sold at retail, your rate is 1/20 of 1%.**

RETAIL		WHOLESALE		TAX PERIOD		DUE DATE		DELINQUENT DATES	
Class 1	— 1/10 of 1%	Class 1A	— 1/40 of 1%	Class 1	1/1 - 12/31	Class 1	2/28	Class 1	Mar 1
Class 2	— 3/20 of 1%	Class 1B & 1C	— 3/80 of 1%	Class 2	4/1 - 3/31	Class 2	5/31	Class 2	June 1
Class 3	— 3/16 of 1%	Class 2	— 3/80 of 1%	Class 3	7/1 - 6/30	Class 3	8/31	Class 3	Sept 1
Class 4	— 1/10 of 1%	Class 3	— 3/80 of 1%	Class 4	10/1 - 9/30	Class 4	11/30	Class 4	Dec 1

NOTE: Based on the location of your business, you are taxed at either the General Services District (GSD) rate and/or the Urban Services District (USD) rate. According to the Davidson County Land Information Computer System, your business is located in the

	COUNTY (G.S.D.)	METRO (U.S.D.)
1. Total Gross Sales or Services for Tax Period (Less Sales Tax).....	\$ _____	\$ _____
2. Less: Deductions for Business Tax Purposes - Total from attached deduction sheet.....	\$ _____	\$ _____
3. Taxable Gross Sales for Tax Period (Line 1 Less Line 2) .....	\$ _____	\$ _____
a. Retail Sales _____ % of Taxable Gross Sales .....	\$ _____	\$ _____
b. Wholesale Sales _____ % of Taxable Gross Sales .....	\$ _____	\$ _____
4. Retail Rate of Tax _____ (If applicable) (Line 3a Multiplied by Rate).....	\$ _____	\$ _____
5. Wholesale Rate of Tax _____ (If applicable, must be 21% or more of Taxable Gross) (Line 3b Multiplied by Rate).....	\$ _____	\$ _____
6. Preliminary Gross Business Tax Due (Add line 4 and line 5).....	\$ _____	\$ _____
7. Less Minimum Tax Paid Prior Tax Period (If applicable) .....	\$ - 15.00	\$ - 15.00
8. Business Tax Base Prior to Local/State Calculations (Line 6 Less Line 7) <small>NOT LESS THAN 0</small>	\$ _____	\$ _____
9. Local Tax 66.67% of Line 8 .....	\$ _____	\$ _____
10. State Tax 33.33% of Line 8	<u>COUNTY GSD</u> \$ _____	<u>METRO USD</u> \$ _____
11. Less Credits: <b>DO NOT TAKE CREDIT AGAINST STATE TAX - LINE 10</b> Personalty Tax - You must claim the Urban portion against Metro Tax and General portion against the County Tax .....	\$ _____	\$ _____
12. Tax After Credit(s)		
a. Local Tax - Line 9 less line 11 <small>NOT LESS THAN 0</small> .....	\$ _____	\$ _____
b. State Tax - Enter amount on line 10.....	\$ _____	\$ _____
13. <b>Subtotal</b> (Add line 12a and 12b) .....	\$ _____	\$ _____

**\*\*\*YOU MUST CONTINUE ON REVERSE SIDE TO COMPLETE YOUR BUSINESS TAX RETURN\*\*\***

PLEASE ENTER TOTAL FROM REVERSE SIDE (Line 13)..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

14. Penalty: Rate = 5% of line 13 for each 30 day period thereof for which tax is delinquent (Penalty not to exceed 25%) ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_  
**MINIMUM PENALTY \$15.00 REGARDLESS OF TAX AMOUNT**

15. Interest: Rate = .000247 of line 13 per day from date delinquent until paid .... \$ \_\_\_\_\_ \$ \_\_\_\_\_

16. Collecting and Recording Fee (PAYABLE REGARDLESS OF CREDIT ON LINE 11) ..... \$ \_\_\_\_\_ + 7.00 \$ \_\_\_\_\_ + 5.00

17. Minimum Tax for Next Tax Period (PAYABLE REGARDLESS OF CREDIT ON LINE 11) UNLESS is a FINAL return, in which case enter date business ceased to operate / / ) \$ \_\_\_\_\_ + 15.00 \$ \_\_\_\_\_ + 15.00

18. Penalty: Rate = 5% of line 17 for each 30 day period thereof for which tax is delinquent (Penalty not to exceed 25%) ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

19. Interest: Rate = .000247 of line 17 per day from date delinquent until paid .... \$ \_\_\_\_\_ \$ \_\_\_\_\_

20. Total Minimum Tax and Business Tax Due (Add Lines 13 thru 19) ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

21. Total Combined Metro and County Business Tax Due ..... \$ \_\_\_\_\_  
**(MAKE CHECK FOR THIS AMOUNT, PAYABLE TO DAVIDSON COUNTY CLERK OR YOU MAY COMPLETE THE INFORMATION BELOW TO PAY BY CREDIT CARD)**

Persons with two or more business locations in a city and/or county may, upon request, obtain forms and file with the appropriate collection officer consolidated tax returns, provided only, however, that such businesses are taxable under the same classification and at the same rate. Consolidated returns must contain a schedule, by individual locations, giving information necessary to determine tax liability at each location.

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 upon all information of which I have any knowledge, under penalties provided by the "Return Preparer Act of 1969"

This return is for the tax period from \_\_\_\_\_ to \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Prepared by \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer, including title if employee of the taxpayer. If person preparing return is not an employee of the taxpayer, state name of attorney, CPA or PA and signature of employee preparing return.

**FINAL RETURN MUST BE FILED WITHIN 15 DAYS OF SELLING OR CLOSING A BUSINESS OTHERWISE PENALTY AND INTEREST WILL ACCRUE**  
**PAYMENT INFORMATION**

Make your check payable to the Davidson County Clerk. Your current Tennessee Driver License number and a daytime phone number must be included on your check. Please do not send cash.

\*Effective July 1, 2008, a convenience fee of 2.35% will be assessed by the electronic processing company for credit/debit payments received. No part of this fee goes to Metro Government.

(Please circle one) VISA MASTERCARD

Card Number: \_\_\_\_\_ Exp. Date \_\_\_\_\_  
(mo/yr)

Authorized Amount \$ \_\_\_\_\_

Name on Card: \_\_\_\_\_ Billing Zipcode: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

**For Assistance Please Call the County Clerk's Office at 615-862-6254**