



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

**Chattanooga**  
(423) 634-6266  
Suite 203  
1301 Riverfront  
Parkway

**Jackson**  
(731) 423-5747  
Suite 340  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**  
(423) 854-5321  
204 High Point Drive

**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 quarter. 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.