

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

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

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.