



TENNESSEE DEPARTMENT OF REVENUE
TV Programming and Telecommunications Sales and Use Tax Return

RV-R0012001 (10/21)

SLS
458

Table with 2 columns: Filing Period, Account Number, Due Date, Location ID

Check if applicable:

Amended return

Final return

Change of mailing address

Three empty checkboxes for reporting options

Legal Name, Mailing Address, City, State, ZIP Code, Location Address, City, State, ZIP Code

Taxpayers should submit their return and payment from Line 23 by visiting the Department's website at https://tntap.tn.gov/eservices

Round to nearest dollar

- 1. Gross sales of TV programming services
2. Gross sales of telecommunication services
3. All other gross sales of taxable personal property and services
4. Cost of out-of-state purchases of imported property used
5. Total sales and purchases (add Lines 1-4)
6. Exempt transactions from Schedule A, Line 9
7. State net taxable total (subtract Line 6 from Line 5)
8. Cable or wireless cable TV programming fees from \$15.01 through \$27.50
9. Direct to home satellite TV programming sales
10. State tax (add Lines 8 and 9; multiply by 8.25%)
11. Sales to businesses of interstate telecommunications services
12. State tax (multiply Line 11 by 7.5%)
13. Total general state tax (subtract Lines 8, 9, and 11 from Line 7; multiply by 7%)
14. State tax on single article transactions from Schedule C, Line 2
15. Local tax from Schedule B, Line 13
16. Enter any tax collected in excess of state and local levies
17. 911 surcharge from Schedule D, Line 6
18. Prepaid wireless 911 surcharge
19. Subtotal due (add Lines 10, 12, 13, 14, 15, 16, 17, and 18)
20. Enter credit memo balance
21. Penalty (see instructions)
22. Interest (see instructions)
23. Total due. If timely, subtract Line 20 from Line 19. If late, subtract Line 20 from Line 19 and add Lines 21 and 22

FOR OFFICE USE ONLY

Two rows of empty boxes for office use

Schedule A - Exempt Transactions

- 1. Sales made to vendors or other establishments for resale (certificates of resale required) (1) _____
- 2. Sales to federal and Tennessee governments, qualified nonprofit institutions (exemption certificates required).. (2) _____
- 3. Returned merchandise reported as sales on this or a previous return..... (3) _____
- 4. Sales in interstate commerce (4) _____
- 5. Sales of interstate telecommunications to qualified call centers (5) _____
- 6. Sales of cable TV programming fees of \$15 or less.....(6) _____
- 7. Repossessions - portion of unpaid balances in excess of \$500 due on TPP repossessed from customers (7) _____
- 8. Other deductions (see instructions) (8) _____
- 9. Total (enter here and on first page, Line 6) (9) _____

Schedule B - Local Sales Tax

- 1. State net taxable total from Page 1, Line 7 (1) _____
- 2. Add adjustments from Schedule A, Lines 3 and 7 (2) _____
- 3. Total from Lines 8, 9, and 11 on Page 1 (3) _____
- 4. Subtotal- sum of Schedule B Lines 1 and 2 minus Line 3 (4) _____
- 5. Interstate telecommunications services subject to local tax..... (5) _____
- 6. Local tax- Multiply Line 5 by 1.5%..... (6) _____
- 7. Taxable intrastate telecommunications services and specified digital products (7) _____
- 8. Local tax- Multiply Line 7 by 2.5% (8) _____
- 9. Excess amount over the single article tax base (9) _____
- 10. Other deductions for local tax..... (10) _____
- 11. Taxable total subject to appropriate local rate (subtract Lines 5, 7, 9, and 10 from Line 4) (11) _____
- 12. Local tax (multiply Line 11 by designated local rates)..... (12) _____
- 13. Total local tax (add Lines 6, 8, 12; enter here and on Line 15 on first page) (13) _____

Schedule C - State Single Article Tax

- 1. Taxable single article sales from \$1600 to \$3200 (1) _____
- 2. State single article sales tax (multiply Line 1 by 2.75%; enter here and on Line 14 on first page) (2) _____

Schedule D - 911 Surcharge

- 1. Number of communications services being billed (1) _____
- 2. Gross collections of 911 surcharge..... (2) _____
- 3. Amount collected of uncollectible deductions from prior periods..... (3) _____
- 4. Net collection..... (4) _____
- 5. Administrative fee for collection (5) _____
- 6. 911 surcharge..... (6) _____

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.			
Taxpayer's Signature _____	Date _____	Title _____	
Tax Preparer's Signature _____	Preparer's PTIN _____	Date _____	Telephone _____
Preparer's Address _____	City _____	State _____	ZIP Code _____
Preparer's Email Address _____			