

Class

CITY OF CHATTANOOGA Chattanooga, Tennessee

Application for Business Tax License and Report As Required by Section 67-4-715 Tennessee Code Annotated

This application along with proper remittance must be received by this office on or before the dates applicable to the classification in which the business is classified or within 20 days after commencement of business, for a new business, or a final return must be made within 15 days after closing of the business, or penalty and interest provided by Section 87-4-720 Tennessee Code Annotated will apply.

Period through

In case of fraudulent return, or where no return has been filed, where willful intent exist to defraud, a specific penalty of the tax shall be assessed.

Firm Name, State Sales Tax #, Mail Address, Local Address, City State Zip, Phone, Class, License Number, Delinquent if not received by, Type of Business-Primary product, vocation or occupation:

Table with columns: Class, Tax Period, Delinquent, Rates, Gas,Oil, Other, Food,Gas,Oil, other, Penalty Rate. Rows 1-4 showing tax rates for different periods and categories.

1 Total Gross for Tax Period (less sales tax) 1
2 Less Deductions - Part C totals from Schedule A on reverse side 2
3 (a) Taxable Gross from Tax Period - Line 1 less Line 2 3(a)
(b) If Gross is 100% Retail or 100% Wholesale, enter 3(a) times tax rate (from table above) and SKIP to Line 6 3(b)

-- If you completed 3(b), SKIP to Line 6 now. If not, continue.
Retail amount of 3(a) was: 3(c) Retail %--Divide 3(c) by 3(a) 3(e)
Wholesale amount of 3(A) was: 3(d) Wholesale %--Divide 3(d) by 3(a) 3(f)

-- If both 3(e) and 3(f) are greater than 20% complete Line 4 below. If not SKIP to Line 5.
4 (a) Multiply 3(c) by your Retail Tax Rate (see table) 4(a)
(b) Multiply 3(d) by your Wholesale Tax Rate (see table) 4(b)
(c) Add Lines 4(a) and 4(b) 4(c)

-- If you completed either 3(b) or line 4, SKIP to Line 6.
5 If 3(e) is larger percentage than 3(f) use the Retail Rate. If 3(f) is larger percentage than 3(e) use the Wholesale Rate.
Multiple 3(a) by Retail or Wholesale tax rate as instructed above (Tax Table above) 5
6 (a) Preliminary Gross Tax Due-- Enter amount from EITHER line 3(b), 4(c) OR 5 6(a)
(b) LESS: minimum License Fee Paid for last year's license (\$15 per location) 6(b)
(c) Tax base prior to local/state calculations--6(a) less 6(b) (May not be less than zero.) 6(c)

7 (a) Local: Multiply 6(c) by .6667 (b) State: 6(c) less 7(a) 7(a) LOCAL 7(b) STATE
8 Personal Property Tax: Tax Bill# Date Paid 8
9 (a)Tax Local - 7(a) less Line 8 (May not enter less than zero) 9(a)
(b)State Share of Local Tax - 9(a) times .15 9(b)
(c) Local tax liability 9(a) less 9(b) (d) State tax liability 7(b) plus 9(b). . . . 9(c) 9(d)

If NOT delinquent SKIP to line 12 following Line 9(d) (e) State and Local Total-9(c) plus 9(d) . 9(e)
If delinquent continue with 9(e) thru Line 11. (f) Local - (9(c) divided by (9e) 9(f)

10 Penalty -- (9e) x penalty rate (rate table above) Minimum is \$15 even if no tax owed. 10
(a) Local -- If 6(c) is equals zero, enter \$12.75
If 9(c) equals zero and 9(d) is greater than zero, enter zero
For all other situations multiply 10 x 9(f) 10(a)
(b) State - 10 less 10(a) 10(b)

11 Interest - Effective daily rate 0.000247 (a) Rate x # of days delinquent x 9(c) 11(a)
(b) Rate x # of days delinquent x 9(d) 11(b)

12 TOTAL (a) Local - Add (9(c),10(a),11(a) (b) State - Add 9(d),10(b),11(b) 12(a) 12(b)

13 Collecting and Recording Fees (\$5 per location if consolidated return) 13
14 Minimum Tax Due (regardless of any credits above) - \$15 per location 14 If Final, Date Closed
15 Penalty - Line 14 times penalty rate (see Tax Rate Table above) 15
16 Interest - Effective daily rate 0.000247 Rate x # of days delinquent x Line 14 16 Check payable to
17 TOTAL - Add 12(a), 12(b), 13, 14, 15 and 16 17 CITY TREASURER

STOP - PLEASE SIGN YOUR RETURN BEFORE MAILING.

I certify that this return, including any accompanying schedules or statements is a true and complete return, made in good faith, for the tax period state pursuant to the provisions of Ch 4 of the Title 67, TN Code Annotated. If prepared by other than taxpayer, this return is based on all available information, under the penalties provided by the "Return Preparer Act of 1969".

Signature of Individual, member of firm or officer or corporation DATE

Signature of preparer, including title if employee of the taxpayer. Other state name of Attorney, CPA or PA and signature of preparer. DATE

TAXPAYER MUST FILE EVEN THOUGH NO TAX IS DUE

