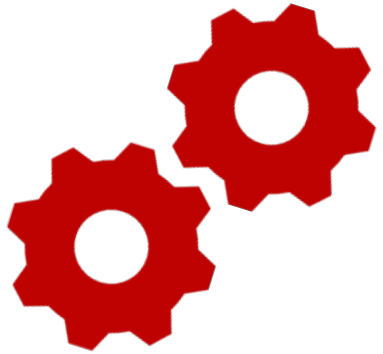
Taxpayer Services

Taxpayer Services

First point of contact to Taxpayers and Tax Practitioners

- Education
- Registration
- Returns
- Notices
- Filing Questions
- Account Maintenance and Changes
- Closures



Taxpayer Services

147 Employees

- Customer Service Center Representatives
- Tax Auditors
- Six Regional Offices
- Leads, Supervisors and Managers

Taxpayer Services

-Call Center

-Helpdesk

-Work Items

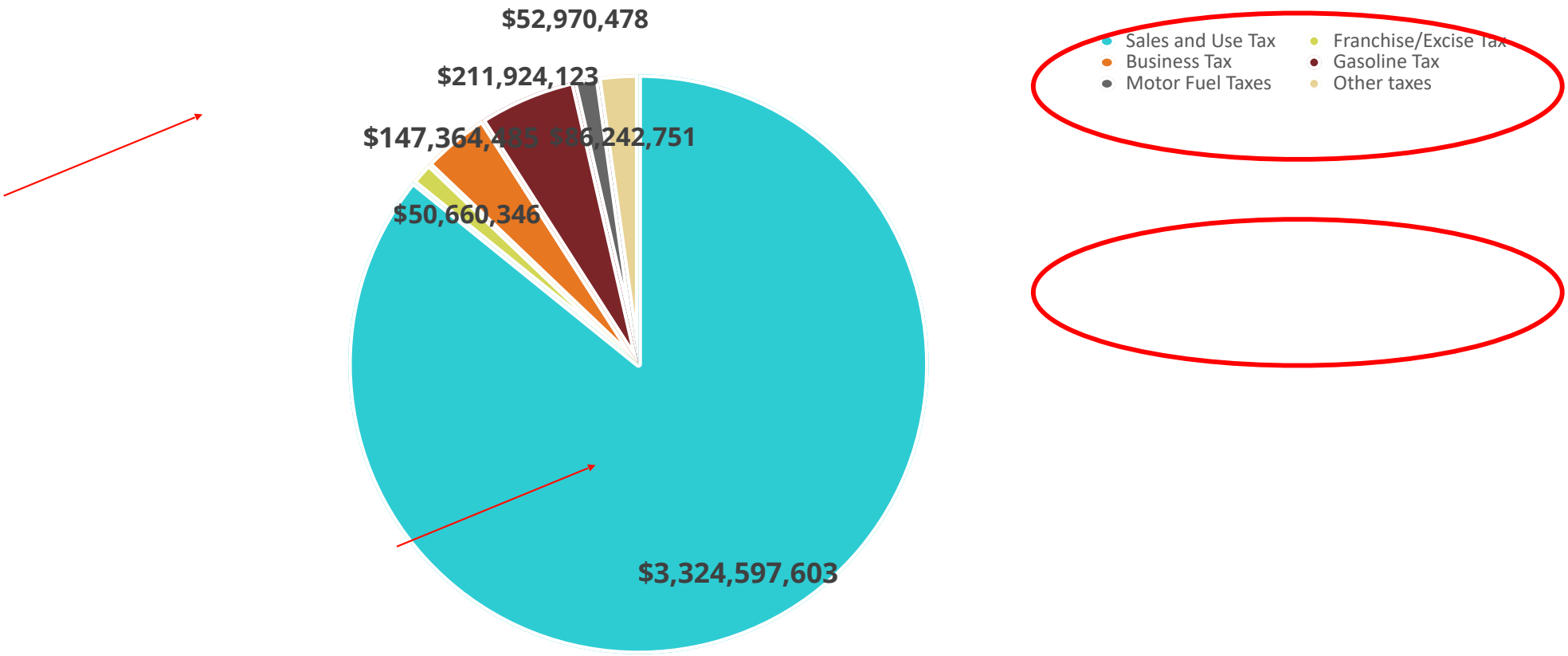
-Walk-ins

Year in Review

FYE 2021

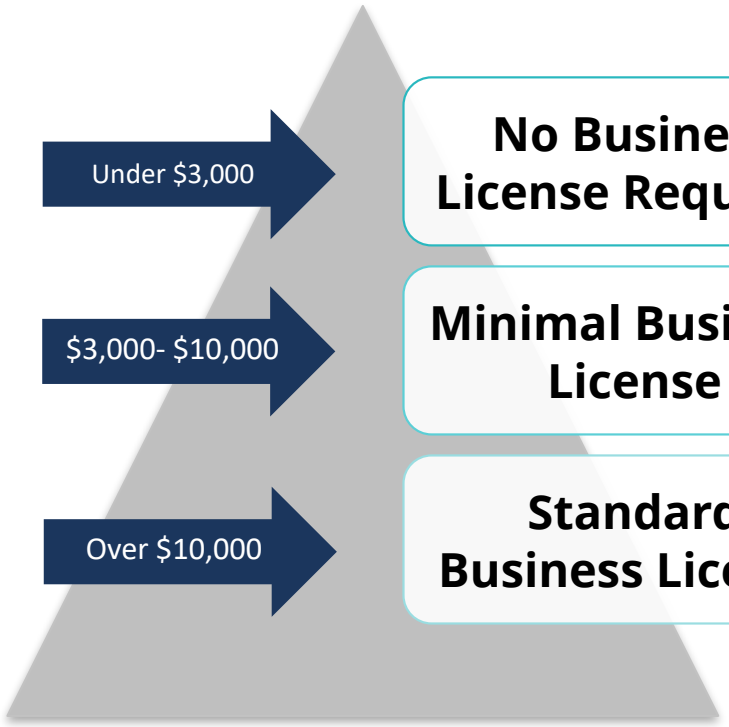
- Phone Calls: 569,721
- Work Items: 399,524
- Zen Desk: 82,311
- Monthly Webinars: 8000+ attendees
- Tobacco Stamps: $230,470,720.08

Collaboration with County Clerks

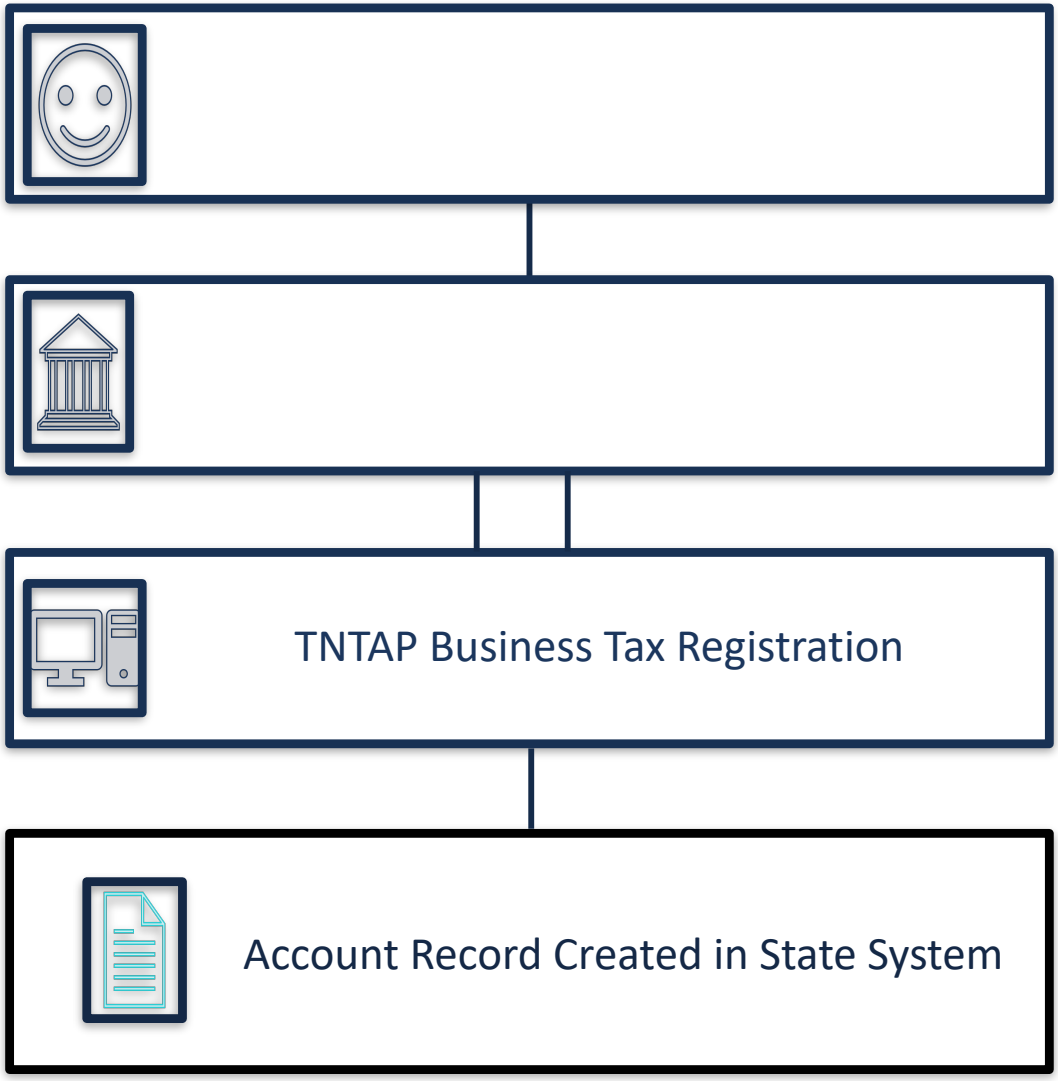


Tax Allocations to Counties (FY 21-22)

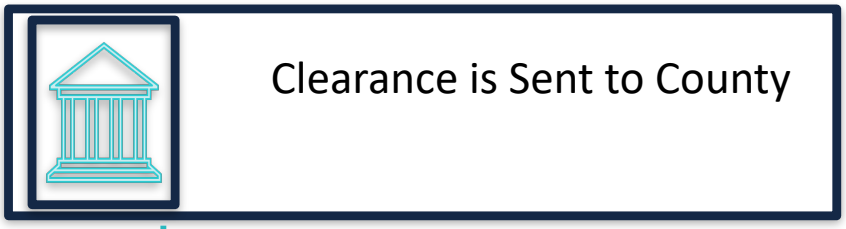
Business Tax

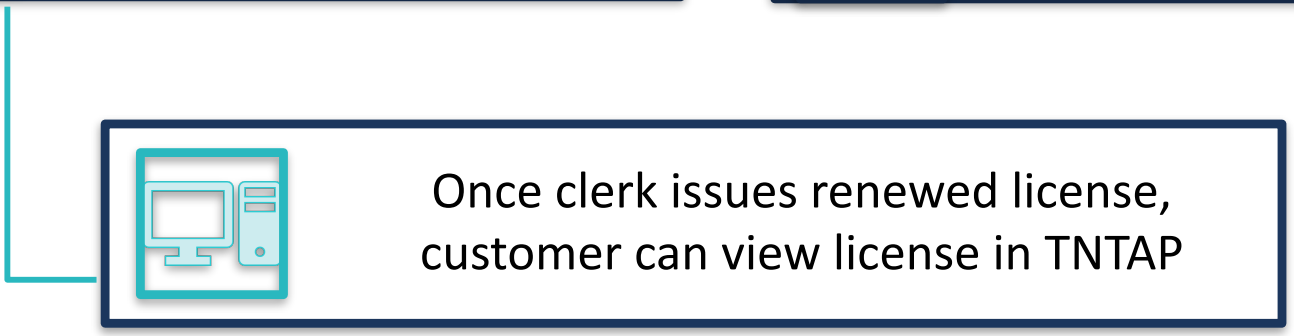


Business License Process



Business License Process





When to File Business tax

- Due on the 15th day of the fourth month following the fiscal year end
- The business license expiration date is the 15th of the month *after* the tax due date
- There is no option for filing extension

Sales Tax Exemption for Vehicles/Boats

- **Sales to Nonresident Purchasers** *("Three-day" affidavit req'd)*
- **Vehicle Sales to Certain Members of the Armed Forces** *(copy of orders, etc. req'd)*
- **Other Miscellaneous Exemptions** *(copy of exemption certificate, etc. req'd)*
  - Agencies of the US Government
  - Qualified Nonprofit Entities
  - Agricultural Use
  - Common/Contract Carriers
  - Some Business Titling Transactions
- **Gifts** *(affidavit req'd)*

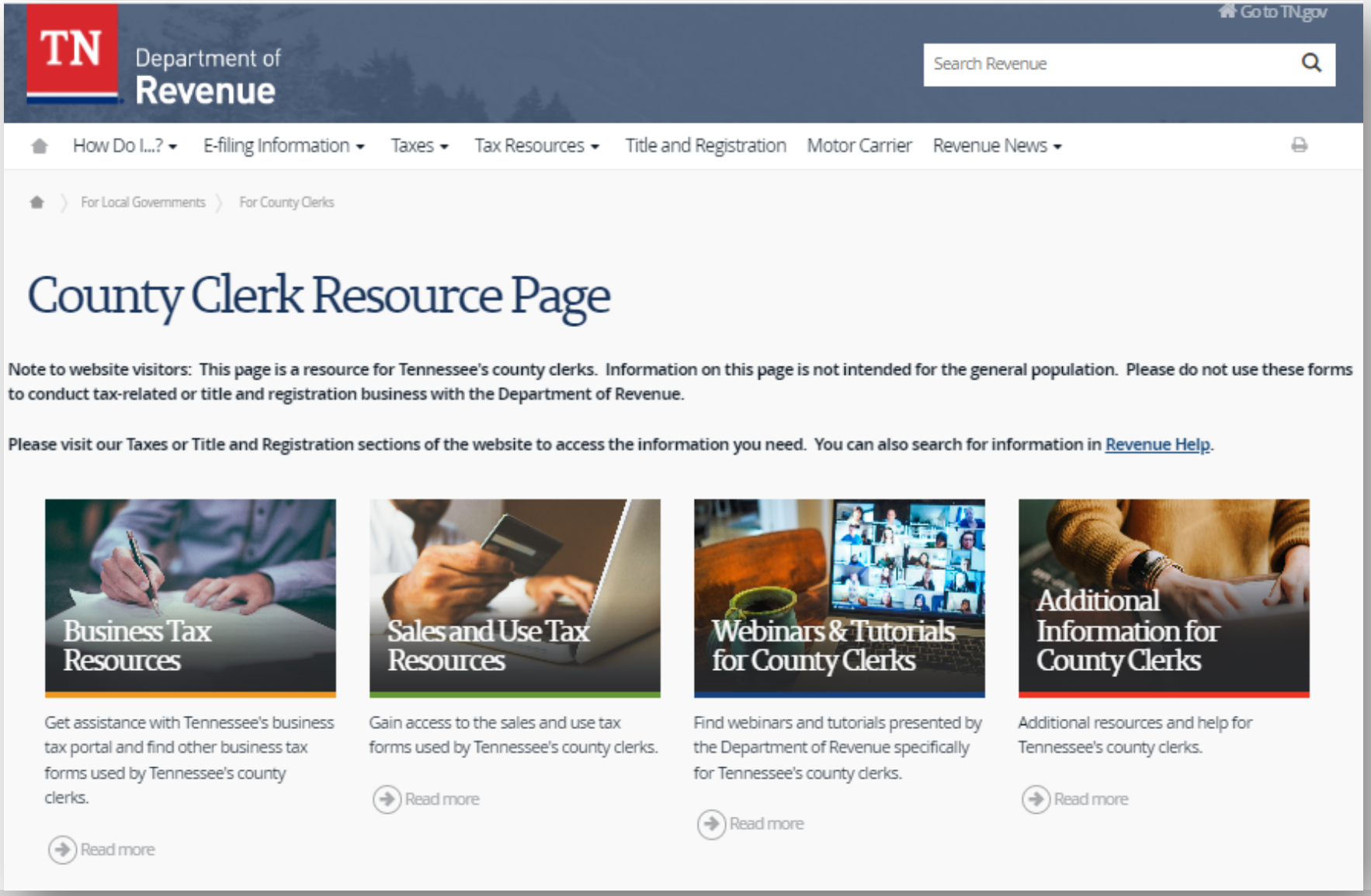
NOTE: For qualifying exemption, the clerk must submit supporting documentation for the transaction

Other Taxes

- **The TN Dept. of Revenue collects many other taxes that are allocated back to counties.**
  - For taxes other than Business Tax and Sales Tax, there is no direct involvement with County Clerk office

- **Beginning in 2021, Occupancy Tax collected by short-term rental marketplaces (i.e. VRBO, AirBnB, etc) is *remitted on the businesses Sales Tax return and TDOR allocates $ to county.***
  - All other occupancy taxes (hotel/motel, short-term rentals not booked through marketplaces, etc) are remitted directly to local government

Resources


TN Department of Revenue
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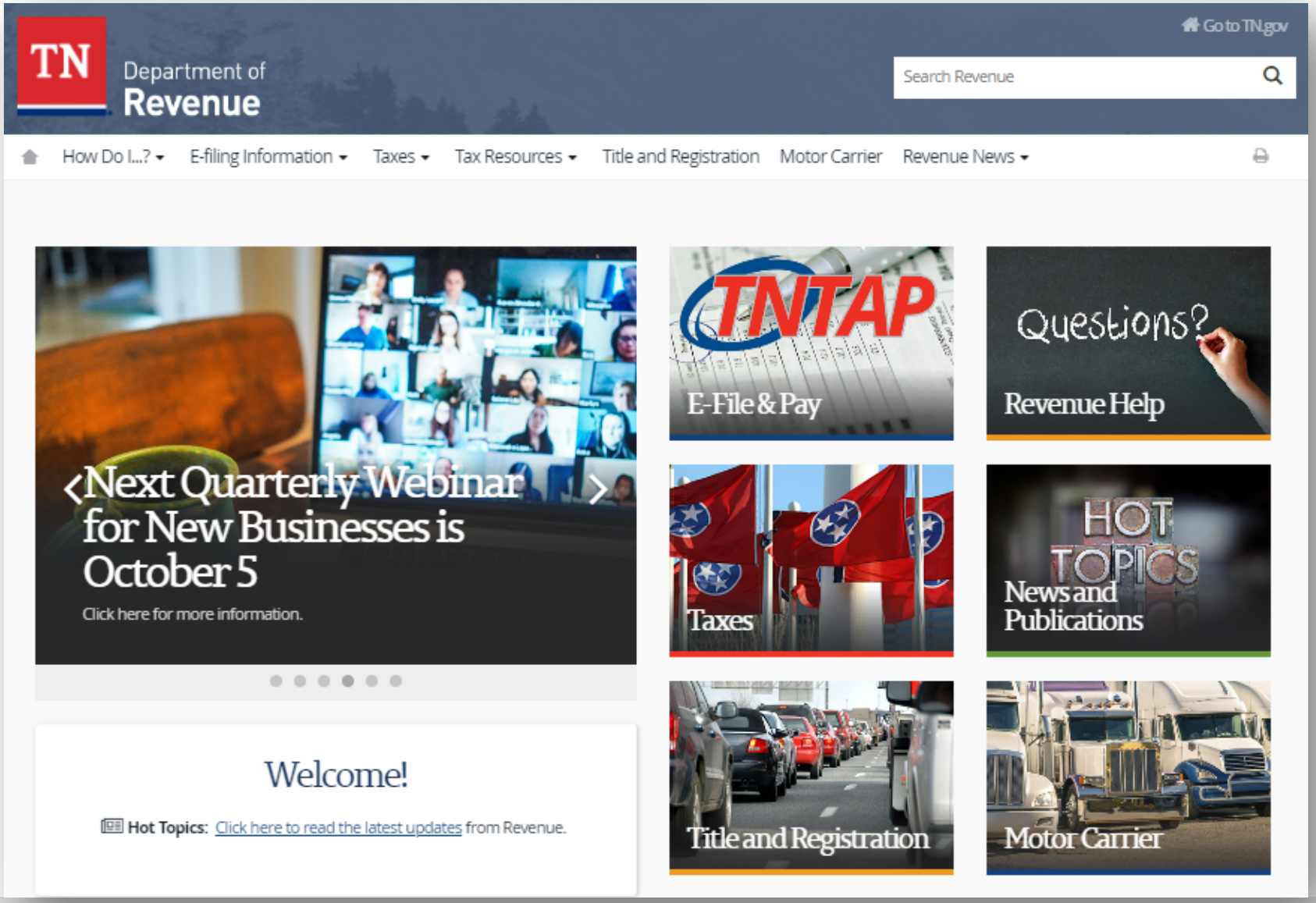
How Do I...? E-filing Information Taxes Tax Resources Title and Registration Motor Carrier Revenue News
For Local Governments For County Clerks
County Clerk Resource Page
Note to website visitors: This page is a resource for Tennessee's county clerks. Information on this page is not intended for the general population. Please do not use these forms to conduct tax-related or title and registration business with the Department of Revenue.
Please visit our Taxes or Title and Registration sections of the website to access the information you need. You can also search for information in Revenue Help.
Business Tax Resources
Get assistance with Tennessee's business tax portal and find other business tax forms used by Tennessee's county clerks.
Read more
Sales and Use Tax Resources
Gain access to the sales and use tax forms used by Tennessee's county clerks.
Read more
Webinars & Tutorials for County Clerks
Find webinars and tutorials presented by the Department of Revenue specifically for Tennessee's county clerks.
Read more
Additional Information for County Clerks
Additional resources and help for Tennessee's county clerks.
Read more

Resources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Click here for more information.
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News and Publications
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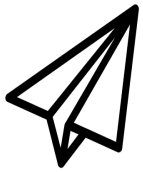
Hot Topics: Click here to read the latest updates from Revenue.

Contact Clerk Support

www.tn.gov/Revenue



Revenue.support@tn.gov

615.253.0704 (M-F 8-4:30 CST)
ONLY for clerks!*

FAQs: www.revenue.support.tn.gov

Upcoming Training

- **Virtual County Clerk Training**
  - October 18, and October 19, (links to register will be sent out)

- **Quarterly New Business Workshop**
  - October 5, 2022, REGISTER: https://www.tn.gov/revenue/taxpayer-education/taxpayer-workshops.html

- **Monthly Tax Webinars**
  - August 30 – Liquor-by-the-Drink
  - September 27 – Out-of-State Companies and Nexus
  - October 25 – Hospitality Industry
  - November 29 – Selling in E-Commerce

  REGISTER: https://www.tn.gov/revenue/taxpayer-education/tax-webinars.html

Thank you!