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)

- Sales and Use Tax
- Franchise/Excise Tax
- Business Tax
- Gasoline Tax
- Motor Fuel Taxes
- Other taxes

[Pie chart showing tax allocations: $3,324,597,603, $52,970,478, $211,924,123, $147,364,485, $50,660,346, $3,324,597,603]
Business Tax

**GROSS SALES**

- Under $3,000: No Business License Required
- $3,000 - $10,000: Minimal Business License
- Over $10,000: Standard Business License

**BUSINESS TAX Required**

- Under $3,000: No (Circle)
- $3,000 - $10,000: No (Circle)
- Over $10,000: Yes (Tick)

**RENEWAL**

- Directly with Clerk
- TDOR alerts of filing and Renewal issued by Clerk
Business License Process

1. Taxpayer plans to open a business
2. City/County Clerks Office Issues License
3. TNTAP Business Tax Registration
4. Account Record Created in State System
Business License Process

Once clerk issues renewed license, customer can view license in TNTAP

Clearance is Sent to County

Unlicensed report is Sent to County
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
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.
Resources

Welcome!

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](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](https://www.tn.gov/revenue/taxpayer-education/tax-webinars.html)
Thank you!