



## Filing Business Tax on TNTAP: An Overview

Tennessee law requires businesses to file and pay business tax electronically. This guide will walk you through this process for filing and paying on TNTAP, the Tennessee Taxpayer Access Point.

### **What is TNTAP?**

The Tennessee Taxpayer Access Point (TNTAP) is the Tennessee Department of Revenue's filing and payment system, but it is actually much more than that! You can view your account information online at any time, view correspondence, and make your required tax return filings and payments quickly and easily.

### **What's Changed?**

Business tax is now filed on a **consolidated basis** and not individually by county or city location. This means only one tax return will be submitted each year. This tax return will contain location ID numbers for each of your locations. It's important to know that you must file all your locations – you cannot file a separate return for each location.

For more information, please visit [www.TNTAPinfo.com](http://www.TNTAPinfo.com).

### **How Do I Get Started?**

Before filing and paying on TNTAP, you must gather all your figures regarding your business tax return for each of your locations. Here are figures you will need:

- Gross income for each location. This is your total income, not your profit.
- Amount of any credit you may have on file with the Department of Revenue – this is usually zero. You may view credit and other account balances live on TNTAP or call the Department of Revenue at 615/253-0600 if you need to confirm this. Phone service is available from 8:00am to 4:30pm Central time each business day.
- Amounts of personal property tax paid to the county and, if applicable, the city for each location. This should not be confused with real estate tax – this is only for

personal property taxes. You can contact your local property assessor's office if you need more information about these taxes.

- Amounts regarding any special deductions. Potential deductions could include the following:
  - Sales of services received by persons located outside Tennessee
  - Returned merchandise when the sales price has been refunded to the customer
  - Sales of tangible personal property in interstate commerce (outside Tennessee)
  - Cash discounts allowed on sales
  - Amounts received from repossessions
  - Amount allowed as a trade-in for articles sold
  - Bad debts written off during the reporting period
  - Amounts paid to subcontractors. You must include:
    - The name of each subcontractor
    - The subcontractor's full address
    - Either the contractor's license number from the State of Tennessee or their business license number from any county or city in Tennessee
    - The date(s) the subcontractor was paid
    - The amounts paid to the subcontractor during the tax year
  - Federal and Tennessee gas tax
  - Federal and Tennessee motor fuel tax
  - Federal and Tennessee tobacco tax on cigarettes
  - Federal and Tennessee tobacco tax on all other tobacco products
  - Federal and Tennessee beer tax.
  - Tennessee special tax on petroleum
  - Tennessee liquefied gas tax for certain motor vehicles
  - Tennessee beer wholesale tax
  - Tennessee bail bonds tax

