TENNESSEE DEPARTMENT OF REVENUE
Litigation Tax Return

RV-R002301 (12/25)

PRV 401

Filing Period	Due Date	Check if applicable: Amended Return ☐
Account Number	FEIN/SSN	

Legal Name		
Mailing Address		
City	State	Zip Code

Taxpayers should submit their return and payment from Line 30 by visiting the Department's website at **https://tntap.tn.gov/eservices**

1. Municipal Courts not exercising General Sessions jurisdiction [Tenn. Code Ann. §16-18-305(a)] or Appellate Courts civil cases [Tenn. Code Ann. § 67-4-602(d)] ($13.75) ....(1) ________
2. Civil cases in Chancery/Circuit/Probate Courts or General Sessions Courts when exercising State Court jurisdiction [Tenn. Code Ann. § 67-4-602(b)] ($23.75) ....(2) ________
3. Civil cases – General Sessions or Municipal Courts exercising General Sessions jurisdiction [Tenn. Code Ann. § 67-4-602(c) and Tenn. Code Ann. § 16-18-305(e)] ($17.75) .... (3) ________
4. General Sessions Court cases exercising state court jurisdiction except juvenile cases [Tenn. Code Ann. § 67-4-602(b)] ($1) .... (4) ________
5. Municipal parking violations [Tenn. Code Ann. § 67-4-602(g)(1)] ($1) .... (5) ________
6. Criminal Charges [Tenn. Code Ann. § 67-4-602(a)] ($29.50) .... (6) ________
7. Criminal Charges involving cases in Title 55 - Chapter 8 [Tenn. Code Ann. § 67-4-602(g)(1)] ($1) .... (7) ________
8. Criminal Charges- victim notification fund [Tenn. Code Ann. § 67-4-602(h)]($3) .... (8) ________
9. Criminal Charges - continuing judicial education [Tenn. Code Ann. § 67-4-602(k)] ($2) .... (9) ________
10. Adjustments .... (10) ________
11. Delinquent taxpayer penalties and interest under Tenn. Code Ann. § 67-4-206 .... (11) ________
12. Civil and criminal case court clerk education tax [Tenn. Code Ann. § 67-4-602(m)] ($2) .... (12) ________
13. Gross tax subtotal (add Lines 1 through 12) .... (13) ________
14. County or City General Sessions Commission - Multiply Line 13 by commission rate [Tenn. Code Ann. § 8-21-401(h)(3)] (6.75%) .... (14) ________
15. Municipal Commission - Multiply Line 13 by commission rate [Tenn. Code Ann. § 16-18-305(f)] (2%) .... (15) ________
16. Net tax subtotal - Line 13 less either Line 14 or Line 15 .... (16) ________

FOR OFFICE USE ONLY

17. CIC offenses against property [Tenn. Code Ann. §40-24-107(a)(1)(A)] ($26.50) .... (17) ______________________

18. CIC offenses against persons [Tenn. Code Ann. §40-24-107(a)(1)(A)] ($50) .... (18) ______________________

19. Child sexual abuse [Tenn. Code Ann. § 40-24-107(a)(1)(B)] (see instructions) ($500) .... (19) ______________________

20. Adjustments and juror or other reimbursements .... (20) ______________________

21. Total amount of commissions collected on Lines 17 through 20 .... (21) ______________________

22. Sex offender surcharges not to exceed $3,000 per case [Tenn. Code Ann. § 39-13-708(b)] .... (22) ______________________

23. Sex offender commission (multiply Line 22 by commission rate) (5.00%) .... (23) ______________________

24. Collections for old cases as directed by Tenn. Code Ann. § 40-24-105(a) less collection costs .... (24) ______________________

25. Total gross tax due (add Lines 13, 17, 18, 19, 20, 22, and 24 .... (25) ______________________

26. Total net tax due (add Lines 16, 17, 18, 19, 20, 22, and 24, less Lines 21 and 23) .... (26) ______________________

27. Credit memo balance .... (27) ______________________

28. Penalty (see instructions) .... (28) ______________________

29. Interest (see instructions) .... (29) ______________________

30. Total amount due (if filed timely, subtract Line 27 from Line26; if filed late, add Lines 25, 28, and 29;
subtract Line 27) ....(30) ______________________

I declare this is a true, complete, and accurate return to the best of my knowledge.

Clerk's Signature ______________________________ Date ______________

INSTRUCTIONS: Litigation Tax Return

Litigation taxes are imposed upon persons making use of the Tennessee judicial system. The plaintiff is liable for litigation taxes upon filing of a case in civil proceedings. The defendant is liable for litigation taxes upon finding of guilt becoming final in criminal proceedings.

Litigation taxes are collected by the clerks of the court. The clerks must keep a complete record of all litigation tax collections and report the tax to the Department. Enter the amounts collected during the reporting period on the appropriate line as indicated below.

Litigation tax is required to be filed on the 15th day of the month following the reporting period and must be filed even when no taxes are due.

Clerks of the court should submit online their fully completed return, along with the amount from Line 30, by visiting the Department's website at **https://tntap.tn.gov/eservices**. Alternatively, they may mail the return and payment to the following address. Checks should be made out to the Tennessee Department of Revenue.

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

Return

Line 1: Multiply the number of civil cases in municipal courts not exercising general sessions jurisdiction or appellate courts civil cases by **$13.75**. [Tenn. Code Ann. §§ 16-18-305(a) and 67-4-602(d)]

Line 2: Multiply the number of civil cases in chancery court, circuit court, probate court, or general sessions court when exercising state court jurisdiction by **$23.75**. [Tenn. Code Ann. §§ 16-18-305(f) and 67-4-602(b)]

Line 3: Multiply the number of civil cases in general sessions court or municipal courts exercising general sessions jurisdiction by **$17.75**. [Tenn. Code Ann. §§ 67-4-602(c) and 16-18-305(e)]

Line 4: Multiply the number of civil cases in general sessions court exercising state court jurisdiction except juvenile cases by **$1**. [Tenn. Code Ann. § 67-4-602(b)]

Line 5: Multiply the number of cases involving the violation of any law or ordinance governing the use of a public parking space by **$1**. [Tenn. Code Ann. §§ 16-18-305(b) and 67-4-602(g)(1)]

Line 6: Multiply the number of criminal charges resolved by conviction or order and multiply that number by **$29.50**. [Tenn. Code Ann. § 67-4-602(a)] This includes amounts previously included for fingerprinting.

Line 7: Multiply the number of criminal charges resolved by conviction or order in any state or county court involving violations of Title 55, Chapter 8 (moving violations) by **$1**. [Tenn. Code Ann. § 67-4-602(g)(1)]

Line 8: Multiply the number of criminal charges resolved by conviction or order instituted in any state or general sessions court by **$3**. [Tenn. Code Ann. § 67-4-602(h)]

Line 9: Multiply the number of criminal charges resolved by conviction or order instituted in any general sessions court in a county served by a judicial commissioner by **$2**. [Tenn. Code Ann. § 67-4-602(k)]

Line 10: Enter adjustments or partial pays for Lines 1-9 received during the period on previously resolved cases.

Line 11: Enter any taxpayer penalties and interest, such as for late payment of litigation tax, assessed on all cases in all courts.

Line 12: Enter the civil and criminal court case tax of **$2.00** for the court clerk education fund. [Tenn. Code Ann. § 67-4-602(m)]

Line 13: Calculate the gross litigation tax subtotal due by adding Lines 1 through 12.

Line 14: County and city general sessions courts, calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 13 by **6.75%**.

Line 15: Clerks of city courts calculate the amount of commissions to be retained by the clerk by multiplying the total on Line 13 by **2.00%.**

Line 16: Calculate the net amount of litigation tax due by subtracting Line 14 or Line 15, as appropriate, from Line 13.

Line 17: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **property** (other than one restricted by law to a maximum possible punishment of a fine of less than **$500** and no imprisonment) by **$26.50**. [Tenn. Code Ann. § 40-24-107(a)(1)(A)]

Line 18: Multiply the number of Criminal Injuries Compensation Fund offenses involving convictions in circuit or comparable court for any offense against **persons** (other than one restricted by law to a maximum possible punishment of a fine of less than **$500** and no imprisonment) by **$50**. [Tenn. Code Ann. § 40-24-107(a)(1)(A)]

Line 19: Multiply the number of convictions, as described in Line 16, that are committed against the person of a child under eighteen years of age and constitute criminal offenses under Tenn. Code Ann. §§ 39-12-101, 39-13-101, 39-13-501 through 505, 39-15-302, or 39-17-1005 by **$500.** [Tenn. Code Ann. § 40-24-107(a)(1)(B)]

Line 20: Enter the total number and amount of adjustments or partial pays for Lines 17-19 or other reimbursements, including juror reimbursements, received during the period on previously resolved cases.

Line 21: Report the actual amount of commissions collected on Lines 17, 18, 19, and 20.

Line 22: Enter the amount of sex offender surcharges, not to exceed **$3,000** per case, collected during the reporting period. [Tenn. Code Ann. § 39-13-708(b)]

Line 23: Compute the sex offender surcharge commission by multiplying the amount on Line 22 by **5.00%.**

Line 24: Enter the collections for old cases as directed by Tenn. Code Ann. § 40-24-105(a) less collection costs.

Line 25: Compute the total gross amount of litigation tax due by adding Lines 13, 17, 18, 19, 20, 22 and 24.

Line 26: Compute the total net amount of litigation tax due by adding Lines 16, 17, 18, 19, 20, and 24 and subtracting Lines 21 and 23.

Line 27: Enter any outstanding credits shown on previously received notices from the Department of Revenue.

Line 28: If the return is filed or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Penalty is computed as follows: 1 - 30 days = 5%; 31 - 60 days = 10%; 61 – 90 days = 15%; 91 – 120 days = 20%; 121 days and over = 25%. The maximum penalty amount is 25%. The minimum penalty amount is $15, even if no tax is due.

Line 29: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue. If the payment is late, apply the interest rate to the total tax due (Line 25 minus Line 27). Use the formula: (Total Tax Due (Line 25 minus Line 27) x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 29.

Line 30: Compute the total remittance amount due. If submitted timely, subtract Line 27 from Line 26. If filed late, add Lines 25, 28, and 29, and subtract Line 27.