



TENNESSEE DEPARTMENT OF REVENUE
Bail Bond Tax Return

RV-R0010801 (8/19)

PRV 413

Form with fields: Filing Period, Due Date, Account Number, FEIN/SSN, Legal Name, Mailing Address, City, State, ZIP Code, Location Address, City, State, ZIP Code. Includes a checkbox for 'Amended return' and a note about submitting returns via the website.

- 1. Total number of bonds written..... (1) _____
2. Tax due (multiply Line 1 by the applicable rate)..... (2) _____
3. Credit memo balance..... (3) _____
4. Penalty (see instructions)..... (4) _____
5. Interest (see instructions)..... (5) _____
6. Total amount due (add Lines 2, 4, and 5; subtract Line 3)..... (6) _____



Declaration box: Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete. Fields for Taxpayer's Signature, Date, Title, Tax Preparer's Signature, Preparer's PTIN, Date, Telephone, Preparer's Address, City, State, ZIP Code, and Preparer's Email Address.

FOR OFFICE USE ONLY

Two rows of empty rectangular boxes for office use.

Instructions: Bail Bond Tax Return

There is levied on any bail bondsman, licensed in Tennessee, a tax on all bail bonds written per quarterly period.

The return along with the appropriate tax payment is due to be filed on or before the 25th day of the month following the calendar quarter.

If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

Taxpayers should submit online their fully completed return, along with the amount on Line 6, 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, Tennessee 37242

Return

Line 1. Enter the total number of bail bonds written during period.

Line 2. Multiply the total number of bail bonds (Line 1) by **\$12**.

Line 3. If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 4. Penalty is calculate at **5%** for each 30-day period, or portion thereof, that a return is delinquent up to a maximum of **25%** of the delinquent amount. The minimum penalty is **\$15** for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due (Line 2 minus Line 3).

Line 5. 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 by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due (subtract Line 3 from Line 2). Use the formula: (Total Tax Due (subtract Line 3 from Line 2) x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 5.

Line 6. Add Lines 2, 4, and 5; subtract Line 3 to determine the Total Amount Due. This is the amount that should be remitted to the Department of Revenue.