



## Instructions: Realty Transfer and Mortgage Tax Return

There is a state tax imposed on the privilege of recording the transfer of realty and also a tax on any document evidencing indebtedness. County registers and other officials charged with the collection of these taxes shall report all collections to the Tennessee Department of Revenue. For collecting and reporting the taxes under Tenn. Code Ann. § 67-4-409(d)(2), county registers shall be entitled to retain as commission two and four-tenths percent (**2.4%**) of the taxes collected, if timely filed and paid.

The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.

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

County registers should submit online their fully completed return, along with the amount from Line 9, 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: Enter the total amount of realty transfer tax collected during the month. (Round to the nearest dollar.)

Line 2: Enter the total mortgage tax collected during the month. (Round to the nearest dollar.)

Line 3: Add Line 1 and Line 2 to the total tax collected.

Line 4: If the return is not delinquent, multiply Line 3 by **2.4%** to determine the register commission. Registers are not permitted to retain a commission if the return and payment are not made in a timely manner as prescribed by statute. [Tenn. Code Ann. § 67-4-213(e)]

Line 5: Subtract Lines 4 from Line 3 to determine the total tax due.

Line 6: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 7: Penalty is calculated at a rate of **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 5 minus Line 6).

Line 8: 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](http://www.tn.gov/revenue) by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due (Line 5 minus Line 6). Use the formula: (Tax on Line 5 – Line 6 x Interest Rate x Number of Days Delinquent divided by 365.25). The interest amount due is recorded on Line 8.

Line 9: Add Lines 5, 7, and 8 then subtract Line 6 to determine the total amount due. This is the amount that should be remitted to the Department of Revenue.