



	<b>Column A Gross Tax</b>	<b>Column B Net Tax</b>
16. Motor Vehicle Dismantler/Recycler or Scrap Metal Processor violation of NMVTIS reporting requirements (\$1,000) [Tenn. Code Ann. § 55-3-202(d)] .....(16)	_____	_____
17. Misrepresentation to TennCare Fine (\$250-\$1,000) [Tenn. Code Ann. § 71-5-2601](17)	_____	_____
18. Collections for old cases as directed by Tenn. Code Ann. § 40-24-105(c) less collection costs.....(18)	_____	_____
19. Ignition Interlock Violations (\$40) [Tenn. Code Ann. § 55-10-413] and Electronic Monitoring Fees (\$10 or \$12) [Tenn. Code Ann. § 39-13-102(e)(4); Tenn. Code Ann. § 55-10-417; Tenn. Code Ann. § 69-9-219(c)(9); Tenn. Code Ann. § 40-28-201(a)(5); Tenn. Code Ann. § 39-13-111(c)(7).....(19)	_____	_____
20. Adult restitution for confinement costs of Juveniles [Tenn. Code Ann. § 40-35-320(d)] .....(20)	_____	_____
21. Criminal impersonation of Active Duty Member of Uniformed Service or Veteran [Tenn. Code Ann. § 39-16-301(c)].....(21)	_____	_____
22. Criminal Exposure HBV/HCV Fine and Exemplary Damages from Assisted Suicide Convictions [Tenn. Code Ann. § 39-13-109(e)(2) and Tenn. Code Ann. § 39-13-216(e)] .....(22)	_____	_____
23. Pharmacy Board Fine [Tenn. Code Ann. § 53-10-107] .....(23)	_____	_____
24. Medical Board Fine [Tenn. Code Ann. § 63-6-203] .....(24)	_____	_____
25. Forfeitures of property involving sexual offenses against minors Tenn. Code Ann. § 39-13-530].....(25)	_____	_____
26. Fine for possession, sale, distribution or transportation of child-like sex doll [Tenn. Code Ann. § 39-17-910].....(26)	_____	_____
27. Total reported gross fines and fees - Add Lines 1 - 26 Column A .....(27)	_____	_____
28. Total reported net fines and fees - Add Lines 1 - 26 Column B .....(28)	_____	_____
29. Credit - Enter outstanding credit from previous Department of Revenue notice(s).....(29)	_____	_____
30. Interest (see instructions).....(30)	_____	_____
31. Penalty (see instructions) .....(31)	_____	_____
32. Total amount due - if filed timely, subtract Line 29 from Line 28; if filed late, subtract Line 29 from Line 27 and add Lines 30 and 31 .....(32)	_____	_____

I declare this is a true, complete, and accurate return to the best of my knowledge.	
Clerk's Signature _____	Date _____

## INSTRUCTIONS: Litigation Fines and Fees Return

Litigation fines and fees are imposed upon persons making use of the Tennessee judicial system. The plaintiff is liable for litigation fines and fees upon filing of a case in civil proceedings. The defendant is liable for litigation fines and fees upon finding of guilt becoming final in criminal proceedings. Enter amounts collected on the appropriate Line in Column A, including any adjustments or partial payments. This is the "Gross Tax". In Column B, enter the "Net Tax", which is the amount of gross tax less the rate of commission retained if filed and paid timely.

Litigation fees and fines are required to file on the 15th day of the month following the reporting period, and required to file even though no fees/fines are due.

The clerks of the court are responsible for filing and paying the collected taxes and fines.

Clerks of the court should submit online their fully completed return, along with the amount from Line 32, 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

- Line 1: Enter the net amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. § 40-24-107(d)]
- Line 2: Enter the total collections for convictions of assault, aggravated assault, and domestic assault that do not exceed **\$225**. [Tenn. Code Ann. § 39-13-101(b)(3);39-13-102 (e)(2); § 39-13-111(c)(5)]
- Line 3: Enter the net collections for convictions of sexual offenses as defined in Tenn. Code Ann. § 40-24-108(a).
- Line 4: Enter the net collections from persons who violate an order of protection or a court-approved consent agreement. [Tenn. Code Ann. § 36-3-610(b)]
- Line 5: Enter the net collections for attorney administrative fees for appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. § 40-14-103(b)(1)]
- Line 6a: Enter the net collections from drug violations as defined in Tenn. Code Ann. § 16-22-109(a). This is the first **\$5** of the **\$75** assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. § 16- 22-109(d)].
- Line 6b: Enter the net collections from assessments by veteran's treatment court program as defined in Tenn. Code Ann. § 16-22-109(e)(2). This is the first **\$10** of the **\$130** assessment by clerks of the court imposing the assessment. [Tenn. Code Ann. § 16-22-109(e)(2)].
- Line 7a: Enter the net collections for alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. § 55-10-401 and addressed in accordance with Tenn. Code Ann. § 55-10-413(c).
- Line 7b: Enter the net collections for alcohol and drug addiction treatment assessments for violations other than driving under the influence, as defined in Tenn. Code Ann. § 55-10-401 and assessed in accordance with Tenn. Code Ann. § 39-17-439.
- Line 8: Enter the net collections from breath or blood alcohol testing fees under Tenn. Code Ann. § 55-10-413(f).
- Line 9: Enter the net collections from drug testing fees under Tenn. Code Ann. § 39-17-420.
- Line 10: Use this line only for adjustments or payments of fines or fees that are not listed elsewhere on this return, such as collections of fines and fees that are no longer imposed.
- Line 11: Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 12: Enter the net collections from municipal court cases after March 1, 2005. [Tenn. Code Ann. § 16-18-304].
- Line 13: Enter the total collections from drag racing fines. [Tenn. Code Ann. § 68-55-306]
- Line 14: Enter the total collections from cash bond forfeitures entered as a result of a municipal traffic citation. [Tenn. Code Ann. § 38-6-103(d)]
- Line 15a: Enter the net proceeds from all forfeitures made pursuant to Tenn. Code Ann. § 39-11-703(c) to be deposited into the state general fund.
- Line 15b: Enter the net portion of collections pursuant to Tenn. Code Ann. § 39-11-703(c) to be disbursed to the law enforcement agency per Tenn. Code Ann. § 39-13-312(c)(1) and identify the law enforcement agency.
- Line 15c: Enter the net portion of collections pursuant to Tenn. Code Ann. § 39-11-703(c) to be disbursed to the Attorney General Conference per [Tenn. Code Ann. § 39-13-312(c)(2)].

- Line 16: Enter the net collections from motor vehicle dismantler/recycler and scrap metal processor violations of National Motor Vehicle Title Information System (NMVTIS) reporting requirements. [Tenn. Code Ann. § 55-3-202(d)]
- Line 17: Enter the net collections from fines relating to the misrepresentation of TennCare. [Tenn. Code Ann. § 71-5-2601]
- Line 18: Enter the net collections for old cases as directed by Tenn. Code Ann. § 40-24-105(c) less collection costs.
- Line 19: Enter the net collections from ignition interlock violations [Tenn. Code Ann. § 55-10-413] and electronic monitoring fees [Tenn. Code Ann. §§ 39-13-102(e)(4), 55-10-417, 69-9-219(c)(9), 40-28-201(a)(5), and 39-13-111(c)(7)]
- Line 20: Enter the net proceeds for restitution funds for juvenile confinement costs. [Tenn. Code Ann. § 40-35-320(d)]
- Line 21: Enter the net collections from fines for Criminal impersonation of Active Duty Member of Uniformed Service or Veteran. [Tenn. Code Ann. § 39-16-301(c)]
- Line 22: Enter the net collections for criminal exposure of HBV/HCV fines and exemplary damages from assisted suicide convictions [Tenn. Code Ann. § 39-13-109(e)(2) and § 39-13-216(e)]
- Line 23: Enter the net collections from pharmacy board fines [Tenn. Code Ann. § 53-10-107]
- Line 24: Enter the net collections from medical board fines [Tenn. Code Ann. § 63-6-203]
- Line 25: Enter the net proceeds of forfeiture of property from child sexual violations. [Tenn. Code Ann. § 39-13-530]
- Line 26: Enter net collections from fines for possession, sale, distribution, or transportation of child-like sex doll. [Tenn. Code Ann. § 39-17-910]
- Line 27: Calculate the total gross fines and fees due by adding Column A Lines 1 - 26.
- Line 28: Calculate the total net fines and fees due by adding Column B for Lines 1 - 26.
- Line 29: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 30: 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). If the payment is late, apply the interest rate to the total tax due (Line 27 minus Line 29). Use the formula:  $(\text{Total Tax Due (Line 27 minus Line 29)} \times \text{Interest Rate} \times \text{Number of Days Delinquent}) \div 365.25$ . The interest amount due is recorded on Line 30.
- Line 31: If the return is filed and or payment is made after the due date reflected on the return, compute the amount of penalty due for the number of days delinquent. Subtract Line 29 from Line 27 and compute penalty 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.
- Line 32: Compute the total remittance amount due. If filed timely, subtract Line 29 from Line 28. If filed late, subtract Line 29 from Line 27 and add Lines 30 and 31.

**NOTE:** The Litigation Fees Return must be completed and submitted each month, even if there are no fines and fees collections to report.