

TENNESSEE DEPARTMENT OF REVENUE

BUSINESS TAX TRANSITION CHART

Class 1

Fiscal Year	Transition period	# of months	Due date	Minimum tax
Oct-Sep	Jan 1, 2013 – Sept 30, 2013	9	Jan 15, 2014	\$17
Nov-Oct	Jan 1, 2013 – Oct 31, 2013	10	Feb 15, 2014	\$18
Dec-Nov	Jan 1, 2013 – Nov 30, 2013	11	Mar 15, 2014	\$20
Jan-Dec	Jan 1, 2013 – Dec 31, 2013	12	April 15, 2014	\$22
Feb-Jan	Jan 1, 2013 – Jan 31, 2014	13	May 15, 2014	\$24
Mar-Feb	Jan 1, 2013 – Feb 28, 2014	14	June 15, 2014	\$26
Apr-Mar	Jan 1, 2013 – Mar 31, 2014	15	July 15, 2014	\$28
May-Apr	Jan 1, 2013 – Apr 30, 2014	16	Aug 15, 2014	\$29
Jun-May	Jan 1, 2013 – May 31, 2014	17	Sept 15, 2014	\$31
Jul-Jun	Jan 1, 2013 – June 30, 2014	18	Oct 15, 2014	\$33
Aug-Jul	Jan 1, 2013 – July 31, 2014	19	Nov 15, 2014	\$35
Sep-Aug	Jan 1, 2013 – Aug 31, 2014	20	Dec 15, 2014	\$37

Previous filing period for Class 1 taxpayers was Jan – Dec

Class 2

Fiscal Year	Transition period	# of months	Due date	Minimum tax
Oct-Sep	Apr 1, 2013 – Sept 30, 2013	6	Jan 15, 2014	\$11
Nov-Oct	Apr 1, 2013 – Oct 31, 2013	7	Feb 15, 2014	\$13
Dec-Nov	Apr 1, 2013 – Nov 30, 2013	8	Mar 15, 2014	\$15
Jan-Dec	Apr 1, 2013 – Dec 31, 2013	9	April 15, 2014	\$17
Feb-Jan	Apr 1, 2013 – Jan 31, 2014	10	May 15, 2014	\$18
Mar-Feb	Apr 1, 2013 – Feb 28, 2014	11	June 15, 2014	\$20
Apr-Mar	Apr 1, 2013 – Mar 31, 2014	12	July 15, 2014	\$22
May-Apr	Apr 1, 2013 – Apr 30, 2014	13	Aug 15, 2014	\$24
Jun-May	Apr 1, 2013 – May 31, 2014	14	Sept 15, 2014	\$26
Jul-Jun	Apr 1, 2013 – June 30, 2014	15	Oct 15, 2014	\$28
Aug-Jul	Apr 1, 2013 – July 31, 2014	16	Nov 15, 2014	\$29
Sep-Aug	Apr 1, 2013 – Aug 31, 2014	17	Dec 15, 2014	\$31

Previous filing period for Class 2 taxpayers was Apr – Mar

INSTRUCTIONS

- 1) Locate your business tax classification and your business' fiscal year end for Federal Tax purposes.
- 2) The transition period is the period covered by business tax return that will be filed in 2014.
- 3) The return due date is shown on the chart.
- 4) After computing the tax liability (net gross receipts times the tax rate applicable for the classification), you should pay the amount computed or the minimum tax shown, whichever is greater.

TENNESSEE DEPARTMENT OF REVENUE

BUSINESS TAX TRANSITION CHART

Class 3

Fiscal Year	Transition period	# of months	Due date	Minimum tax
Oct-Sep	July 1, 2013 – Sept 30, 2013	3	Jan 15, 2014	\$6
Nov-Oct	July 1, 2013 – Oct 31, 2013	4	Feb 15, 2014	\$7
Dec-Nov	July 1, 2013 – Nov 30, 2013	5	Mar 15, 2014	\$9
Jan-Dec	July 1, 2013 – Dec 31, 2013	6	April 15, 2014	\$11
Feb-Jan	July 1, 2013 – Jan 31, 2014	7	May 15, 2014	\$13
Mar-Feb	July 1, 2013 – Feb 28, 2014	8	June 15, 2014	\$15
Apr-Mar	July 1, 2013 – Mar 31, 2014	9	July 15, 2014	\$17
May-Apr	July 1, 2013 – Apr 30, 2014	10	Aug 15, 2014	\$18
Jun-May	July 1, 2013 – May 31, 2014	11	Sept 15, 2014	\$20
Jul-Jun	July 1, 2013 – June 30, 2014	12	Oct 15, 2014	\$22
Aug-Jul	July 1, 2013 – July 31, 2014	13	Nov 15, 2014	\$24
Sep-Aug	July 1, 2013 – Aug 31, 2014	14	Dec 15, 2014	\$26

Previous filing period for Class 3 taxpayers was July – June

Class 4

Fiscal Year	Transition period	# of months	Due date	Minimum tax
Oct-Sep	Oct 1, 2013 – Sept 30, 2014	12	Jan 15, 2015	\$22
Nov-Oct	Oct 1, 2013 – Oct 31, 2013	1	Feb 15, 2014	\$2
Dec-Nov	Oct 1, 2013 – Nov 30, 2013	2	Mar 15, 2014	\$4
Jan-Dec	Oct 1, 2013 – Dec 31, 2013	3	April 15, 2014	\$6
Feb-Jan	Oct 1, 2013 – Jan 31, 2014	4	May 15, 2014	\$7
Mar-Feb	Oct 1, 2013 – Feb 28, 2014	5	June 15, 2014	\$9
Apr-Mar	Oct 1, 2013 – Mar 31, 2014	6	July 15, 2014	\$11
May-Apr	Oct 1, 2013 – Apr 30, 2014	7	Aug 15, 2014	\$13
Jun-May	Oct 1, 2013 – May 31, 2014	8	Sept 15, 2014	\$15
Jul-Jun	Oct 1, 2013 – June 30, 2014	9	Oct 15, 2014	\$17
Aug-Jul	Oct 1, 2013 – July 31, 2014	10	Nov 15, 2014	\$18
Sep-Aug	Oct 1, 2013 – Aug 31, 2014	11	Dec 15, 2014	\$20

Previous filing period for Class 4 taxpayers was Oct – Sept

INSTRUCTIONS

- 1) Locate your business tax classification and your business' fiscal year end for Federal Tax purposes.
- 2) The transition period is the period covered by business tax return that will be filed in 2014.
- 3) The return due date is shown on the chart.
- 4) After computing the tax liability (net gross receipts times the tax rate applicable for the classification), you should pay the amount computed or the minimum tax shown, whichever is greater.

**TENNESSEE DEPARTMENT OF REVENUE
BUSINESS TAX TRANSITION CHART**

Class 5

Fiscal Year	Transition period	# of months	Due date	Minimum /Maximum
Oct-Sep	Jan 1, 2013 – Sept 30, 2013	9	Jan 15, 2014	\$338 / \$1,125
Nov-Oct	Jan 1, 2013 – Oct 31, 2013	10	Feb 15, 2014	\$375 / \$1,250
Dec-Nov	Jan 1, 2013 – Nov 30, 2013	11	Mar 15, 2014	\$413 / \$1,375
Jan-Dec	Jan 1, 2013 – Dec 31, 2013	12	April 15, 2014	\$450 / \$1,500
Feb-Jan	Jan 1, 2013 – Jan 31, 2014	13	May 15, 2014	\$488 / \$1,625
Mar-Feb	Jan 1, 2013 – Feb 28, 2014	14	June 15, 2014	\$525 / \$1,750
Apr-Mar	Jan 1, 2013 – Mar 31, 2014	15	July 15, 2014	\$563 / \$1,875
May-Apr	Jan 1, 2013 – Apr 30, 2014	16	Aug 15, 2014	\$600 / \$2,000
Jun-May	Jan 1, 2013 – May 31, 2014	17	Sept 15, 2014	\$638 / \$2,125
Jul-Jun	Jan 1, 2013 – June 30, 2014	18	Oct 15, 2014	\$675 / \$2,250
Aug-Jul	Jan 1, 2013 – July 31, 2014	19	Nov 15, 2014	\$713 / \$2,375
Sep-Aug	Jan 1, 2013 – Aug 31, 2014	20	Dec 15, 2014	\$750 / \$2,500

Previous filing period for Class 5 taxpayers was Jan – Dec

INSTRUCTIONS

- 1) Locate your business tax classification and your business' fiscal year end for Federal Tax purposes.
- 2) The transition period is the period covered by business tax return that will be filed in 2014.
- 3) The return due date is shown on the chart.
- 4) After computing the tax liability (net gross receipts times the tax rate applicable for the classification), you should pay the amount computed or the minimum tax shown, whichever is greater.