

## Sales Tax Return Change

### SNAP Payments Must Be Reported on the Sales Tax Return

Effective for sales tax returns due November 20, all retailers who receive Supplemental Nutrition Assistance Program ("SNAP") payments must report those amounts on Schedule A, Line C.

### Non-SNAP Amounts Previously Reported on Line C Now Will Be Reported on Line I

The non-SNAP amounts previously reported on Line C, Sales of Items Specifically Exempt by State Law, now will be reported on Line I, Other, with all other Line I amounts. Taxpayers should report on the new Line I:

- taxable sales subject to special state tax rates, such as water and energy fuel sold to qualified manufacturers;
- deductions related to sales of manufactured homes;

- gasoline sales;
- aviation fuel;
- sales of items paid for with WIC benefits
- allowances for trade-in items;
- cash discounts given when tax was paid on the gross amount or a previous return;
- prescription drugs;
- prescription mobility enhancing equipment;
- kerosene dispensed at a blocked pump; and
- sales of any other items specifically exempted by law.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. § 67-6-337