



# DEPARTMENT OF REVENUE

*Andrew Jackson State Office Building*

*Nashville, Tennessee 37242-1099*

*(615) 741-2461*

*Tennessee.gov/revenue*

**Reagan Farr, Commissioner**

As Tennessee's chief tax collector, the Department of Revenue is responsible for the administration of state tax laws and motor vehicle title and registration laws established by the legislature and the collection of taxes and fees associated with those laws. The Department of Revenue collects approximately 92 percent of total state tax revenue. During the 2005-2006 fiscal year, the department collected \$10.3 billion in state taxes and fees. In addition to collecting state taxes, \$1.8 billion of local sales tax was collected by the department for local governments during the 2005-2006 fiscal year.

The magnitude of collections by the department makes possible a lower cost of collection per tax dollar than local communities could achieve. The funds collected by the Department of Revenue help educate children, build highways and state parks, rehabilitate disabled citizens, and operate city and county governments.

More than 1,100 people work for the Department of Revenue in jobs ranging from taxpayer assistants to tax auditors to title and customer service representatives. It is the responsibility of these employees to provide fair, firm, and effective enforcement of the tax laws with courteous and friendly service. Personnel in the department receive tax payments, process returns, maintain detailed records, issue administrative rulings, and perform audits to ensure accuracy and propriety.

## History

In 1923, as part of a general reorganization of state government, the then three separate tax-collecting agencies were combined to form the Department of Finance and Taxation. The new department collected \$17.6 million that year, and the work was handled by only three divisions. The Department of Finance and Taxation was renamed the Department of Revenue in 1959. In 1991, the Department of Revenue underwent a major reorganization in order to serve taxpayers in a more efficient manner.

## Services

The department's vision is to operate as a dynamic team striving to achieve total compliance with Tennessee's tax laws. The department's organizational structure functions in a team-oriented environment and provides services geared toward achieving total compliance. The department's initiatives include educating and assisting taxpayers, enforcing tax laws fairly and consistently, promoting and implementing electronic commerce to improve timeliness and accuracy in accounting for all collected funds, using automation and innovative methods to improve services, and administering the state's motor vehicle title and registration laws.

***Taxpayer Education and Assistance.*** Taxpayer assistance is available via the agency's Web site at [Tennessee.gov/revenue](http://Tennessee.gov/revenue), by telephone from 7 a.m. until 5 p.m. Central time, or by visiting Department of Revenue offices throughout the state. Tax help is available by E-mail at [TN.Revenue@state.tn.us](mailto:TN.Revenue@state.tn.us). The agency's Web site provides taxpayers on-line tax filing options and access to vital tax information, forms and publications, and

fiscal information. During fiscal year 2005-2006, the Web site was accessed more than 3.78 million times. Tax help also is available by telephone in state via toll-free number (800) 342-1003. Nashville-area residents and out-of-state callers should call (615) 253-0600. Revenue also provides updates and information via e-mail list services. Visit the Web site to subscribe. The department offers the public a wide range of information through its seminars for taxpayers and tax practitioners. Speakers are available through the Speakers Bureau at (615) 532-4975.

**Local Government Assistance.** The Department of Revenue works hand-in-hand with counties and cities to answer questions, prepare reports, and ensure that taxes are distributed correctly among the 445 local governments in the state of Tennessee.

**Title and Registration.** The Department of Revenue provides motor vehicle title and registration services with regard to passenger and commercial motor vehicles, motorcycles, ATVs, trailers and mobile homes. Working with county clerks throughout the state, the department registers approximately 6.2 million vehicles and issues 2.2 million new titles each year. The Vehicle Services hot line is available statewide toll-free at (888) 871-3171 and to Nashville-area and out-of-state callers at (615) 741-3101. Information about titling and registering a motor vehicle is also available on the department's Web site.

**Research Assistance.** The Department of Revenue conducts tax research and economic analysis to assist decision makers in other areas of state and local government. The Research Division estimates potential revenue impacts of proposed legislation, helps develop state tax revenue forecasts, and evaluates comparative tax policies to determine fiscal effects.

**Enforcement and Compliance.** The Audit and Tax Enforcement Divisions and Special Investigations Section handle many aspects of the department's enforcement and compliance activities. The Audit Division has offices across the state as well as six offices located outside Tennessee, and primarily reviews taxpayer records to determine compliance with state tax laws and educates taxpayers about tax requirements. The Tax Enforcement Division manages, tracks, and collects delinquent taxpayer accounts. The Special Investigations Section detects, investigates and seeks prosecution of tax-related fraud. To report tax fraud, call (800) FRAUDTX (372-8389). Both Tax Enforcement and Special Investigations employees are located across the state of Tennessee.

**Revenue Processing.** Approximately 2.1 million checks and 10.8 million documents, including vehicle titles, vehicle registrations and tax returns, flow through the Processing Division annually. This division also handles returns and payments filed electronically, and performs lockbox services for eight other state agencies. The department continues to promote electronic tax filing either through electronic data interchange or through the state's Web portal. Currently, electronic filing of the individual income tax, professional privilege tax, sales and use tax, consumer use tax, and franchise and excise tax minimum and estimated payment returns and extensions is available via the department's Web site. Payment by credit card is available at the department's Web site for individual income tax, professional privilege tax, sales and use tax, and bill payments. Electronic funds transfer is also available. Many business tax registration activities also can be done online. Information about motor fuel tax electronic data interchange and sales and use tax certified software providers is available on Revenue's Web site.

## Motor Carrier Section

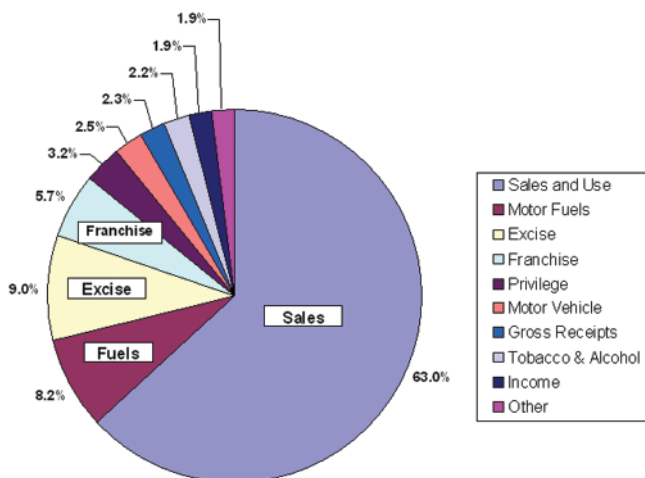
301 Plus Park  
Nashville, TN 37217  
(615) 399-4265

225 Highway 45 West  
Humboldt, TN 38343  
(731) 748-1421

## Vehicle Services Section

Taxpayer and Vehicle Services Division  
44 Vantage Way, Suite 160  
Nashville, TN 37243-8050  
Toll-free: (888) 871-3171

## Actual Tax Collections for Fiscal Year 2005-2006



### Regional Offices

3150 Appling Road  
Bartlett, TN 38133  
(901) 213-1400

540 McCallie Avenue  
Suite 350  
Chattanooga, TN 37402  
(423) 634-6266

P.O. Box 739  
Columbia, TN 38402  
2486 Park Plus Drive,  
Suite A  
Columbia, TN 38401  
(931) 380-2523

Fountain Court  
370 South Lowe, Suite 2  
Cookeville, TN 38501  
(931) 526-9699

Lowell Thomas State Office Building  
225 Dr. Martin Luther King Jr. Drive  
Suite 340  
Jackson, TN 38301  
(731) 423-5747

204 High Point Drive  
Johnson City, TN 37601  
(423) 854-5321

531 Henley Street  
Room 606  
Knoxville, TN 37902  
(865) 594-6100

1321 Murfreesboro Road  
Nashville, TN 37217  
(615) 360-0380

P.O. Box 144  
Shelbyville, TN 37162  
321 Bethany Lane  
Shelbyville, TN 37160  
(931) 685-5010

### Commissioner Reagan Farr Tennessee Department of Revenue

**Reagan Farr** was appointed commissioner of the Tennessee Department of Revenue by Governor Phil Bredesen on January 20, 2007. In 2003, Commissioner Farr joined the Department of Revenue as assistant commissioner for tax administration with responsibility for the Audit, Legal, and Taxpayer Services Divisions. He was promoted to deputy commissioner, a role in which he served as the department's primary legislative liaison and tax policy coordinator, in 2004. Prior to joining the department, he worked for Ernst & Young where he practiced in the state and local tax arena. Farr earned a law degree from the University of North Carolina in Chapel Hill, North Carolina, and a bachelor's degree in economics from Louisiana State University in Baton Rouge, Louisiana.

