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Technical Bulletins: State-Shared Income Tax: Efforts to Insure Your City Receives Its Appropriate Share

Michael Tallent
Municipal Technical Advisory Service

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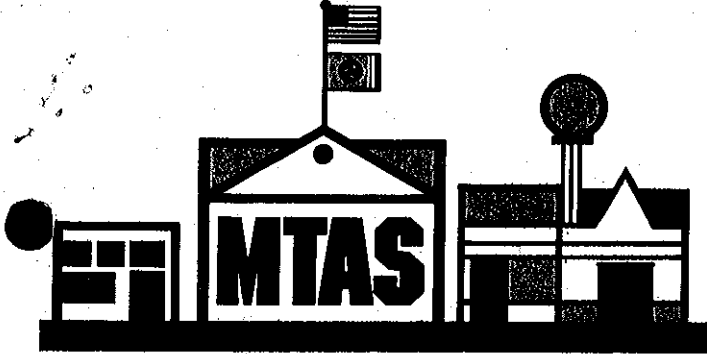
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TECHNICAL BULLETIN

MUNICIPAL TECHNICAL ADVISORY SERVICE
THE UNIVERSITY OF TENNESSEE
IN COOPERATION WITH THE TENNESSEE MUNICIPAL LEAGUE

U.T. No. E14-1050-00-002-84

February 20, 1984

State-Shared Income Tax;
Efforts to Insure Your City Receives Its Appropriate Share

By M. Michael Tallent, Management Consultant

Each year citizens of Tennessee are required to report and pay a six percent state tax on income from certain types of investments (stocks, bonds, etc.). Three-eighths of the proceeds of this tax shall be returned to the city or county in which the taxpayer resides (TCA 67-2633). NOTE: If the taxpayer resides in a city, that city should receive the full three-eighths of the six percent. Payments are received by cities annually in August.

Determination of the distribution (to city or county) is made by the apportionment code entered on the tax return. If the code on the return is not the correct one for the city in which the taxpayer resides, the city will not receive its share of the tax.

For taxpayers who file these income tax forms every year, the apportionment code will appear on the upper right hand side of the pre-addressed label. However, the code may be incorrect due to:

1. clerical error;
2. the taxpayer having been annexed by your city; or
3. the taxpayer having moved into your city.

In addition, the taxpayer may be filing for the first time and, therefore, will not have a pre-addressed label.

To assist in disseminating information to insure proper coding of the income tax form and to insure the return of the correct amount of tax dollars to your city, the following public notice is suggested:

Residents of the City of _____ who are filing a state income tax return on income from stocks and bonds should be aware that part of that tax money is returned to your city. To insure that return, you should be certain the apportionment code in the upper right side of your pre-addressed label reads _____. If this code is incorrect or you do not have a pre-addressed label, enter _____ in the box labeled "Apportionment Code." Each tax dollar returned to _____ (city) _____ works for the residents of _____ (city) _____.

A current listing of all local governments in Tennessee and their respective apportionment codes is attached.

Counties and Municipalities		Counties and Municipalities		Counties and Municipalities	
ANDERSON COUNTY	010	COCKE COUNTY	150	FRANKLIN COUNTY	260
Clinton	011	Newport	151	Winchester	261
Lake City	012	Parrottsville	152	Cowan	262
Norris	013			Decherd	263
Oak Ridge	014	COFFEE COUNTY	160	Huntland	264
		Manchester	161	Estill Springs	265
BEDFORD COUNTY	020	Tullahoma	162		
Shelbyville	021			GIBSON COUNTY	270
Bell Buckle	022	CROCKETT COUNTY	170	Trenton	271
Normandy	023	Alamo	171	Bradford	272
Wartrace	024	Bells	172	Dyer	273
		Friendship	173	Gibson	274
BENTON COUNTY	030	Maury City	174	Humboldt	275
Camden	031	Gadsden	175	Medina	276
Big Sandy	032			Milan	277
		CUMBERLAND COUNTY	180	Rutherford	278
BLED SOE COUNTY	040			Yorkville	279
Pikeville	041	Crossville	181		
		Pleasant Hill	182	GILES COUNTY	280
BLOUNT COUNTY	050	Crab Orchard	183	Putaski	281
Maryville	051			Lynnville	282
Alcoa	052	DAVIDSON COUNTY	190	Elkton	283
Townsend	053	Old Hickory	190	Ardmore	284
Friendsville	054	Madison	190	Minor Hill	285
Rockford	055	Nashville	191		
		Belle Meade	192	GRAINGER COUNTY	290
BRADLEY COUNTY	060	Berry Hill	193	Rutledge	291
Cleveland	061	Oak Hill	194	Blaine	292
Charleston	062	Forrest Hills	195		
		Goodlettsville	196	GREENE COUNTY	300
CAMPBELL COUNTY	070	Lakewood	198	Greeneville	301
Jellico	071			Baileytown	302
LaFollette	072	DECATUR COUNTY	200	Tusculum	303
Jacksboro	073	Decaturville	201	Mosheim	304
Caryville	074	Parsons	202		
				GRUNDY COUNTY	310
CANNON COUNTY	080	DeKALB COUNTY	210	Attamont	311
Woodbury	081	Smithville	211	Tracy City	312
Auburntown	062	Alexandria	212	Beersheba Springs	313
		Liberty	213	Palmer	314
CARROLL COUNTY	090	Dowelltown	214	Coalmont	315
Huntingdon	091			Monteagle	316
Bruceston	092	DICKSON COUNTY	220	Greutli-Laager	317
Hollow Rock	093	Charlotte	221		
McKenzie	094	Dickson	222	HAMBLEN COUNTY	320
Trezevant	095	Vanleer	223	Morristown	321
McLemoresville	096	White Bluff	224		
Atwood	097	Slayden	225	HAMILTON COUNTY	330
Clarksburg	098	Burns	226	Walden	33k
				Chattanooga	331
CARTER COUNTY	100	DYER COUNTY	230	East Ridge	332
Elizabethton	101	Dyersburg	231	Lookout Mountain	333
Watauga	102	Newbern	232	Ridgeside	334
		Trimble	233	Signal Mountain	335
CHEATHAM COUNTY	110	Fowkles	230	Red Bank—White Oak	336
Ashland City	111			Collegedale	337
Kingston Springs	112	FAYETTE COUNTY	240	Soddy Daisy	338
Pegram	113	Braden	247	Lakesite	339
		Somerville	241		
CHESTER COUNTY	120	LaGrange	242	HANCOCK COUNTY	340
Henderson	121	Moscow	243	Sneedville	341
Enville	122	Oakland	244		
		Rossville	245	HARDEMAN COUNTY	350
CLAIBORNE COUNTY	130	Galloway	246	Bolivar	351
Cumberland Gap	131	Williston	248	Grand Junction	352
New Tazewell	132	Piperton	249	Hornsby	353
Tazewell	133			Middleton	354
		FENTRESS COUNTY	250	Saulsbury	355
CLAY COUNTY	140	Jamesstown	251	Silerton	356
Celina	141	Allardt	252	Toone	357
				Whiteville	358
				Hickory Valley	359
				HARDIN COUNTY	360
				Savannah	361
				Saltillo	362
				HAWKINS COUNTY	370
				Rogersville	371
				Bulls Gap	372
				Surgoinsville	373
				Church Hill	374
				Mount Carmel	375
				HAYWOOD COUNTY	360
				Brownsville	381
				Stanton	382
				HENDERSON COUNTY	390
				Lexington	391
				Scotts Hill	392
				Sardis	393
				Parker's Crossroads	394
				HENRY COUNTY	400
				Paris	401
				Cottage Grove	402
				Henry	403
				Puryear	404
				HICKMAN COUNTY	410
				Centerville	411
				HOUSTON COUNTY	420
				Erin	421
				Tennessee Ridge	422
				HUMPHREYS COUNTY	430
				Waverly	431
				McEwen	432
				New Johnsonville	433
				JACKSON COUNTY	440
				Gainesboro	441
				JEFFERSON COUNTY	450
				Dandridge	451
				Jefferson City	452
				White Pine	453
				New Market	454
				JOHNSON COUNTY	460
				Mountain City	481
				KNOX COUNTY	470
				Knoxville	471
				Farragut	472
				LAKE COUNTY	460
				Tiptonville	481
				Ridgely	482
				LAUDERDALE COUNTY	490
				Ripley	491
				Gates	492
				Halls	493
				Henning	494
				LAWRENCE COUNTY	500
				Lawrenceburg	501
				Loretto	502
				Saint Joseph	503
				Iron City	504
				Ethridge	505

Counties and Municipalities

Counties and Municipalities

LEWIS COUNTY	510	MORGAN COUNTY	650	SHELBY COUNTY	790	WEAKLEY COUNTY	920
Hohenwald	511	Oakdale	651	Memphis	791	Dresden	921
		Wartburg	652	Arlington	792	Gleason	922
LINCOLN COUNTY	520	OBION COUNTY	660	Bartlett	793	Greenfield	923
Fayetteville	521	Union City	661	Collierville	794	Martin	924
Petersburg	522	Hornbeak	662	Germantown	795	Sharon	925
		Kenton	663	Millington	796		
LOUDON COUNTY	530	Obion	664	Lakeland	797	WHITE COUNTY	930
Loudon	531	Rives	665	SMITH COUNTY	800	Sparta	931
Lenoir City	532	Samburg	666	Carthage	801	Doyle	932
Greenback	533	South Fulton	667	Carthage	802		
Philadelphia	534	Troy	668	Gordonsville	803	WILLIAMSON COUNTY	940
		Woodland Mills	669	South Carthage		Franklin	941
				(mail-Carthage)		Fairview	942
McMINN COUNTY	540	OVERTON COUNTY	670	STEWART COUNTY	810	Brentwood	943
Athens	541	Livingston	671	Dover	811		
Englewood	542			Cumberland City	812	WILSON COUNTY	950
Etowah	543	PERRY COUNTY	680	SULLIVAN COUNTY	820	Lebanon	951
Niota	544	Linden	681	Bluff City	821	Watertown	952
Calhoun	545	Lobelville	682	Bristol	822	Mt. Juliet	953
				Kingsport	823	OTHERS	990
McNAIRY COUNTY	550	PICKETT COUNTY	690	SUMNER COUNTY	830		
Selmer	551	Byrdstown	691	Gallatin	831		
Adamsville	552			Mitchelville	832		
Bethel Springs	553	POLK COUNTY	700	Portland	833		
Ramer	554	Copperhill	701	Westmoreland	834		
Michie	555	Benton	702	Hendersonville	835		
Milledgeville	556	Ducktown	703	White House	836		
Finger	557			Millersville	837		
Statonville	558	PUTNAM COUNTY	710	TIPTON COUNTY	840		
Eastview (mail-Ramer)	559	Cookeville	711	Covington	841		
		Algood (mail-Cookeville)	712	Atoka	842		
MACON COUNTY	560	Baxter	713	Brighton	843		
Lafayette	561	Monterey	714	Garland (mail-Covington)	844		
Red Boiling Springs	562			Mason	845		
		RHEA COUNTY	720	Munford	846		
MADISON COUNTY	570	Dayton	721	Burlison	847		
Jackson	571	Graysville	722	Gilt Edge (mail-Burlison)	848		
Madon	573	Spring City	723				
		ROANE COUNTY	730	TROUSDALE COUNTY	850		
MARION COUNTY	580	Kingston	731	Hartsville	851		
Orme	581	Harriman	732				
Richard City	582	Oliver Springs	733	UNICOI COUNTY	860		
South Pittsburg	583	Rockwood	734	Erwin	861		
Whitwell	584			UNION COUNTY	870		
Jasper	585	ROBERTSON COUNTY	740	Maynardville	871		
Kimball (mail-Jasper)	586	Springfield	741	Luttrell	872		
New Hope	587	Greenbrier	742				
Powells Crossroads	588	Ridgetop	743	VAN BUREN COUNTY	880		
MARSHALL COUNTY	590	Adams	744	Spencer	881		
Lewisburg	591	Cedar Hill	745				
Chapel Hill	592	Orlinda	746	WARREN COUNTY	890		
Cornersville	593	Cross Plains	747	McMinnville	891		
				Morrison	892		
MAURY COUNTY	600	RUTHERFORD COUNTY	750	Viola	893		
Columbia	601	Murfreesboro	751	Centertown	894		
Mt. Pleasant	602	Smyrna	752	(mail-McMinnville)			
Spring Hill	603	Eagleville	753				
		LaVergne	754	WASHINGTON COUNTY	900		
MEIGS COUNTY	610	SCOTT COUNTY	760	Jonesboro	901		
Decatur	611	Oneida	761	Johnson City	902		
		Huntsville	762				
MONROE COUNTY	620	SEQUATCHIE COUNTY	770	WAYNE COUNTY	910		
Madisonville	621	Dunlap	771	Waynesboro	911		
Sweetwater	622			Clifton	912		
Tellico Plains	623	SEVIER COUNTY	780	Collinwood	913		
Vonore	624	Sevierville	781				
		Gallinburg	782				
MONTGOMERY COUNTY	630	Pigeon Forge	783				
Clarksville	631	Pitman Center	784				
MOORE COUNTY	640						
Lynchburg	641						

Municipal Technical Advisory Service
The University of Tennessee
Knoxville, Tennessee 37996-4400

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