



11-20-1981

Technical Bulletins: Federal Revenue Sharing Actual Use Reports

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Recommended Citation

Tallent, Michael, "Technical Bulletins: Federal Revenue Sharing Actual Use Reports" (1981). *MTAS Publications: Technical Bulletins*.

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technical bulletin

Municipal Technical Advisory Service
Institute for Public Service, The University of Tennessee
In cooperation with the Tennessee Municipal League

November 20, 1981

FEDERAL REVENUE SHARING ACTUAL USE REPORTS

By Michael Tallent, Municipal Consultant

During the week of Oct. 12, 1981, the Bureau of the Census mailed each Tennessee municipality the form or forms for reporting that city's actual use of general revenue sharing funds and local tax data for fiscal year 1980-81, which include adjusted taxes and intergovernmental revenues.

The various forms mailed to cities, their designation by population, and their function are:

Population

Forms and Functions

Above 5,000

-Non-sample municipalities as designated by the Bureau of the Census receive an RS-9 (local tax data) and an RS-9C (actual use data).

-Sample municipalities as designated by the Bureau of the Census receive an RS-9 (local tax data) and an F-21A (actual use data).

Above 5,000 with
Municipal School System

-Such municipalities receive an RS-12C in lieu of the RS-9 (local tax data) and either an RS-9C or F-21A (actual use data).

1,000 to 5,000

-Municipalities receive an RS-9B, which collects both local tax and actual use data.

Below 1,000

-Municipalities receive an RS-9E, which collects both local tax and actual use data.

Accurate and prompt completion of these reports is important to each municipality receiving general revenue sharing funds, especially in the area of local tax data. Receipt of this local tax data by the Bureau of the Census, and eventually by the Office of Revenue Sharing, is mandatory for a municipality to continue receiving its entitlement allocations. But, more importantly, the local tax data is one of the important factors in determining each municipality's

future entitlement allotments. Therefore, each municipality should place special emphasis on accuracy to be sure it receives full credit for local taxing effort.

One of the common mistakes is not crediting local sales tax as a local tax. Even though it may be county-imposed, it is considered a local tax, excluding amounts designated for city schools, and should be reported as such.

Another important factor is the requirement to publish in a local newspaper a notice that the actual use report has been filed and a copy is available for public inspection. This notice should be published within 10 days after filing the report. A sample notice:

PUBLIC NOTICE

The report on the uses of general revenue sharing funds for fiscal year 1980-81 has been submitted as required by (city or town).

The report is available for public inspection on week-days at (place) between (times).

To assure the accuracy previously emphasized, a municipality should utilize its audit report for fiscal year 1980-81. Should a municipality be delayed in receiving its audit report, and therefore be delayed in filing the report form or forms, city officials should contact Helen Smith, with the Bureau of the Census, at 301/763-5017. Such notification will assist the Bureau in its continued attempts to collect this data.

Also, if any municipality, after reviewing the instructions that accompany the forms, still has questions about how to complete the forms, officials should contact Ms. Smith or their MTAS Municipal Consultant.

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