



December 22, 2024

Reports-Register of Deeds

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Table of Contents

Reports-Register of Deeds	3
--	----------

Reports-Register of Deeds

Reference Number: CTAS-820

County Reports. The register is required to keep a complete account of every fee collected and file an itemized statement monthly, under oath, with the county mayor / executive. T.C.A. § 8-22-104(a). This is often called the "fee and commission" report. Also, in each county which does not have a central accounting system approved by the Comptroller of the Treasury, the register must file a sworn quarterly report with the county mayor / executive showing financial activity by fund accounts which must show all accounts payable and other obligations. A copy of this report must be filed with the county clerk. T.C.A. § 9-2-137. For counties under centralized accounting systems, the register should consult with the financial officers of the county to insure compliance with the reporting rules applicable in the county.

Report of State Taxes Collected. All registers must make monthly reports of the state taxes collected to the Department of Revenue on forms prescribed by the Commissioner of Revenue. T.C.A. § 67-4-409(d). These reports are filed with the Department of Revenue and the taxes collected are remitted by the fifteenth day of the month following the month wherein the funds were collected. T.C.A. § 67-4-213, 67-4-409(d). If the reports and remittances to the state are not made on time, the register forfeits the commission on the delinquent amount and is subject to payment of a penalty of five percent (5%) of the unpaid tax amount for each thirty (30) days or fraction thereof that the tax remains unpaid, up to a maximum of twenty-five percent (25%) of the unpaid amount. When a report or return is delinquent, a minimum penalty of fifteen dollars (\$15.00) is imposed, regardless of the amount of tax due or whether there is any tax due. Additionally, if the Commissioner of the Department of Revenue determines that the failure to report and pay is due to negligence, a penalty of ten percent (10%) of the underpayment is imposed. T.C.A. § 67-1-804.

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