

business tax tn

business tax tn is a critical aspect of operating a business in Tennessee. Understanding the intricacies of business taxes in this state is essential for any entrepreneur or business owner looking to navigate the financial landscape effectively. This article delves into the various types of taxes that businesses in Tennessee may encounter, the process for filing these taxes, and the implications of not adhering to tax obligations. With a clear focus on tax structures, exemptions, and practical tips for compliance, this comprehensive guide aims to equip business owners with the knowledge they need to thrive financially.

To facilitate navigation through this detailed exploration, please refer to the Table of Contents below.

- Overview of Business Tax in Tennessee
- Types of Business Taxes in Tennessee
- Filing Business Taxes in Tennessee
- Tax Credits and Exemptions
- Consequences of Non-Compliance
- Resources for Business Tax Assistance

Overview of Business Tax in Tennessee

In Tennessee, business taxes are structured to support the state's economy while ensuring that businesses contribute their fair share to public services. These taxes are imposed at various levels, including state, county, and municipal levels. Understanding the framework of business taxes in Tennessee is crucial for compliance and strategic financial planning.

The primary business tax in Tennessee is the Franchise and Excise Tax, which is levied on the net earnings of corporations and certain limited liability entities. This tax structure is designed to apply to a wide range of businesses operating within the state, including those engaged in retail, manufacturing, and service industries.

In addition to the Franchise and Excise Tax, businesses must also consider sales taxes, property taxes, and local business taxes. Each type of tax has its own regulations and compliance requirements, making it vital for business

owners to stay informed about their tax obligations.

Types of Business Taxes in Tennessee

Tennessee imposes several different types of business taxes that vary based on the nature of the business and its operations. Understanding these categories can greatly assist business owners in planning and managing their taxes effectively.

Franchise and Excise Tax

The Franchise and Excise Tax is a primary tax applicable to most businesses operating in Tennessee. The Franchise Tax is based on the net worth of the business, while the Excise Tax is based on the net earnings. Both taxes are calculated on a yearly basis and are due on April 15 of each year.

- **Franchise Tax Rate:** The rate is \$0.25 per \$100 of the business's net worth, with a minimum tax of \$100.
- **Excise Tax Rate:** The rate is 6.5% of the net income, with specific deductions allowed for certain expenses.

Sales Tax

Tennessee has a state sales tax rate of 7%, which applies to most retail sales. Additionally, local jurisdictions may impose additional sales taxes, leading to a total sales tax rate that can exceed 9% in some areas.

Businesses engaged in retail or wholesale sales are required to collect and remit sales tax to the state. It is essential for these businesses to maintain accurate records of sales transactions to ensure proper tax collection and remittance.

Property Tax

Property taxes in Tennessee are assessed at the local level. Businesses that own real property are subject to property taxes based on the assessed value of their property. Business owners should be aware of local rates and assessment processes, as these can vary significantly across counties.

Local Business Taxes

Many cities and counties in Tennessee levy local business taxes that can vary widely in terms of rates and regulations. These taxes may include business licenses, gross receipts taxes, and other local fees. Business owners should consult local regulations to ensure compliance with these requirements.

Filing Business Taxes in Tennessee

Filing business taxes in Tennessee requires careful attention to detail and adherence to deadlines. The process involves various steps that business owners must follow to ensure compliance with state tax laws.

Registration

Before filing any business taxes, it is essential to register the business with the Tennessee Department of Revenue. This registration process provides the necessary identification for tax purposes and enables businesses to obtain a sales tax permit if applicable.

Tax Returns

Business owners must file the appropriate tax returns for the Franchise and Excise Tax, sales tax, and any other applicable taxes. The Franchise and Excise Tax return is typically due on the 15th day of the fourth month following the end of the business's fiscal year.

Payment Options

Tennessee offers multiple payment options for business taxes, including electronic payments through the Department of Revenue's online portal, checks, and money orders. It is crucial for businesses to pay their taxes on time to avoid penalties and interest.

Tax Credits and Exemptions

Understanding available tax credits and exemptions can significantly reduce a business's tax burden in Tennessee. The state offers various incentives

designed to promote economic growth and support businesses.

Tax Credits

Tennessee provides several tax credits that businesses may qualify for, including:

- **Research and Development Tax Credit:** Available for businesses conducting qualified research activities.
- **Job Tax Credit:** Offered to businesses that create new jobs in certain economically distressed areas.
- **Industrial Machinery Tax Credit:** Available for manufacturers investing in new machinery.

Exemptions

Certain businesses may qualify for exemptions from specific taxes. For example, nonprofit organizations may be exempt from sales tax on purchases related to their charitable activities. Additionally, some types of equipment and machinery may qualify for exemptions under state law.

Consequences of Non-Compliance

Failure to comply with business tax regulations in Tennessee can lead to significant consequences. It is vital for business owners to understand these implications to avoid costly penalties.

Penalties and Interest

Businesses that fail to file tax returns or pay their taxes on time may face penalties and interest charges. The state imposes strict deadlines, and late filings can result in harsh financial repercussions.

Legal Action

In extreme cases, continued non-compliance can lead to legal action by the state. This can include liens against business assets, seizure of property, and other enforcement actions to collect unpaid taxes.

Resources for Business Tax Assistance

For business owners seeking assistance with tax matters, several resources are available in Tennessee. These resources can provide guidance and support to ensure compliance with tax obligations.

Tennessee Department of Revenue

The Tennessee Department of Revenue website offers a wealth of information regarding tax laws, filing procedures, and available resources for business owners. The department also provides access to forms and online filing options.

Professional Tax Consultants

Many businesses choose to engage the services of professional tax consultants or accountants who specialize in Tennessee business tax law. These professionals can offer tailored advice and assistance to help navigate the complexities of the tax system.

Local Chambers of Commerce

Local chambers of commerce often provide resources and support for businesses, including tax workshops and networking opportunities. Engaging with local business communities can provide valuable insights into best practices for tax compliance.

Small Business Administration (SBA)

The SBA offers resources and guidance for small businesses, including information on tax obligations and available assistance programs. Utilizing these resources can empower business owners to make informed decisions

regarding their tax strategies.

Conclusion

Understanding business tax tn is essential for compliance and financial success in Tennessee. By familiarizing themselves with the various types of taxes, filing requirements, and available credits, business owners can effectively manage their tax obligations. Staying informed and utilizing available resources will ensure that businesses not only meet their compliance needs but also take advantage of opportunities to minimize their tax burdens.

Q: What are the main types of business taxes in Tennessee?

A: The main types of business taxes in Tennessee include the Franchise and Excise Tax, Sales Tax, Property Tax, and Local Business Taxes. Each type has its own regulations and rates that businesses must adhere to.

Q: How do I file my business taxes in Tennessee?

A: To file business taxes in Tennessee, you must register your business with the Tennessee Department of Revenue, complete the appropriate tax returns, and submit payments by the specified deadlines, which vary depending on the type of tax.

Q: Are there any tax credits available for businesses in Tennessee?

A: Yes, Tennessee offers several tax credits for businesses, including the Research and Development Tax Credit, Job Tax Credit, and Industrial Machinery Tax Credit, which can help reduce the overall tax liability.

Q: What happens if I do not pay my business taxes on time?

A: Failure to pay business taxes on time can result in penalties, interest charges, and potentially legal action from the state, including liens against business assets.

Q: Can I get assistance with my business taxes in Tennessee?

A: Yes, business owners in Tennessee can seek assistance from the Tennessee Department of Revenue, professional tax consultants, local chambers of commerce, and the Small Business Administration for guidance on tax matters.

Q: Is there a minimum tax for the Franchise Tax in Tennessee?

A: Yes, the minimum Franchise Tax in Tennessee is \$100, which applies regardless of the size or earnings of the business.

Q: What is the sales tax rate in Tennessee?

A: The state sales tax rate in Tennessee is 7%, but local jurisdictions may add additional taxes, resulting in total rates that can exceed 9% in some areas.

Q: Do nonprofit organizations have to pay sales tax in Tennessee?

A: Nonprofit organizations may be exempt from sales tax on purchases related to their charitable activities, but they must apply for this exemption and comply with specific regulations.

Q: How often do I need to file sales tax returns in Tennessee?

A: The frequency of filing sales tax returns in Tennessee depends on the volume of sales; businesses may be required to file monthly, quarterly, or annually based on their sales levels.

Q: Where can I find more information about business taxes in Tennessee?

A: More information about business taxes in Tennessee can be found on the Tennessee Department of Revenue website, as well as through local chambers of commerce and professional tax consultants.

Business Tax Tn

Find other PDF articles:

<https://ns2.kelisto.es/business-suggest-002/Book?docid=Lbp65-2128&title=avis-for-business-program.pdf>

business tax tn: Your Business Tax Kit , 1997

business tax tn: *Colorado Business Tax Statutes and Regulations as of Colorado, 2001*

business tax tn: UMTA-TN , 1978

business tax tn: Tennessee 2020 Master Electrician Exam Questions and Study Guide Ray

Holder, 2020-06-22 The Tennessee 2020 Master study guide will help you prepare for the exam by providing 12 practice open book exams and 2 Final Closed Book Exams. Includes Tennessee License Forms and Sample Applications. This book also covers most topics that are included on all Master Electricians exams such as conductor sizing and protection, motors, transformers, voltage drop, over-current protection and residential and commercial load calculations. The text contains the most widely used electrical calculations and formulas the reader needs to pass the Master electrical competency exam. About the Author Ray Holder has worked in the electrical industry for more than 40 years as an apprentice, journeyman, master, field engineer, estimator, business manager, contractor, inspector, and instructor. He is a graduate of Texas State University and holds a Bachelor of Science Degree in Occupational Education. A certified instructor of electrical trades, he has been awarded a lifetime teaching certificate from the Texas Education Agency in the field of Vocational Education. Mr. Holder has taught thousands of students at Austin Community College; Austin Texas Odessa College at Odessa, Texas; Technical-Vocational Institute of Albuquerque, New Mexico; Howard College at San Angelo, Texas, and in the public school systems in Fort Worth and San Antonio, Texas. He is currently Director of Education for Electrical Seminars, Inc. of San Marcos, Texas. Mr. Holder is an active member of the National Fire Protection Association, International Association of Electrical Inspectors, and the International Brotherhood of Electrical Workers.

business tax tn: Tennessee 2020 Journeyman Electrician Exam Questions and Study Guide Ray

Holder, 2020-06-13 The Tennessee 2020 Journeyman study guide will help you prepare for the exam by providing 12 practice open book exams and 2 Final Closed Book Exams. Includes Tennessee License Forms and Sample Applications. This book also covers most topics that are included on all Journeyman Electricians exams such as conductor sizing and protection, motors, transformers, voltage drop, over-current protection and residential and commercial load calculations. The text contains the most widely used electrical calculations and formulas the reader needs to pass the Journeyman electrical competency exam. About the Author Ray Holder has worked in the electrical industry for more than 40 years as an apprentice, journeyman, master, field engineer, estimator, business manager, contractor, inspector, and instructor. He is a graduate of Texas State University and holds a Bachelor of Science Degree in Occupational Education. A certified instructor of electrical trades, he has been awarded a lifetime teaching certificate from the Texas Education Agency in the field of Vocational Education. Mr. Holder has taught thousands of students at Austin Community College; Austin Texas Odessa College at Odessa, Texas; Technical-Vocational Institute of Albuquerque, New Mexico; Howard College at San Angelo, Texas, and in the public school systems in Fort Worth and San Antonio, Texas. He is currently Director of Education for Electrical Seminars, Inc. of San Marcos, Texas. Mr. Holder is an active member of the National Fire Protection Association, International Association of Electrical Inspectors, and the International Brotherhood of Electrical Workers.

business tax tn: Pellissippi Parkway Extension, I-40-I-75 to TN-115 , 1985

business tax tn: Staff Report , 1986

business tax tn: Tennessee Blue Book , 2005

business tax tn: Good Governance and Economic Development Ramesh Chandra Das, 2024-09-27 Good governance is a prerequisite to development, improving the quality of life, and health and ensuring equity. This book examines the interdependency of good governance and economic development by exploring perspectives from the Global North and the Global South. It assesses the impact of good governance on economic development of countries such as the USA, India, Nigeria, Turkey, Pakistan, Bangladesh, Nepal and others, and on groups of developing nations like BRICS or ASEAN. The book investigates the interrelationships between development indicators like education, health, gender equity, resource distribution, environmental preservation, quality of life, livelihood and others with governance and provides empirical verifications of the impact of good governance upon development. Further, it offers insights into the economic and governance challenges that developing countries face and highlights strategies for governance that have proved effective in bolstering sustainable growth. This volume will be of interest to students and researchers of economics, political science, social science, international relations, public administration and sociology.

business tax tn: Intergovernmental Perspective , 1976 Each issue concentrates on a different topic.

business tax tn: 8-442, The Internet Tax Freedom Act Conrad Burns, 2000-08 Witnesses include: Senators Conrad Burns, Byron L. Dorgan, John McCain, and Ron Wyden; Wade Anderson, Director of Tax Policy, Office of the State Comptroller, State of Texas; Representatives Christopher Cox and Rich White; Kendall L. Houghton, general counsel, Committee on State Taxation; Timothy M. Kaine, Richmond city councilman, National League of Cities, Richmond, VA; Linda Rankin, general counsel, Bear Creek Corporation; Lawrence H. Summers, Deputy Secretary, Department of the Treasury; and James Walton, member, Association of Online Professionals.

business tax tn: Multistate Sales Tax Guide , 1992

business tax tn: Regional Growth, Interstate Tax Competition United States. Advisory Commission on Intergovernmental Relations, 1981

business tax tn: Assessment and Rating Harold Ernest Manning, 1928

business tax tn: Andrew Jackson and Early Tennessee History ... Samuel Gordon Heiskell, 1921

business tax tn: Tax Management Multistate Tax Portfolios , 2006

business tax tn: Tennessee Blue Book 1987-1988 ,

business tax tn: S. 442, the Internet Tax Freedom Act United States. Congress. Senate. Committee on Commerce, Science, and Transportation. Subcommittee on Communications, 1998

business tax tn: Master Plan for the Development, Management, and Protection of the Rugby Colony Historic Area , 1984

business tax tn: Limited Liability Companies For Dummies Jennifer Reuting, 2008-01-07 What is a limited liability company? How is an LLC different from a corporation? Should you form an LLC for your business? Limited Liability Companies For Dummies, answers all of your questions about LLCs and demystifies the formation and management of these increasingly popular business entities. This clear, concise guide explains the pros and cons of LLCs and shares insider insights on everything from choosing your members and your company name to creating and filing your Articles of Organization, to the day-to-day operation of your LLC. You'll also find valuable tips on creating your Operating Agreement, saving on taxes, and avoiding bankruptcy and fraud. You'll discover all the information you need to: Decide if an LLC is right for you Get the help you need to from your LLC Form your LLC in or out of your own state Lower LLC costs and fees Convert an existing company to an LLC Comply with state and local licensing issues Use your LLC to protect your assets File annual reports and research franchising fees Issue membership shares Dissolve or extend an LLC Control LLC assets and debt Keep your LLC intact Packed with winning strategies for streamlining your business, protecting your assets, and passing your estate on to your heirs, Limited Liability Companies For Dummies gives you the power and the knowledge to take full advantage all

the benefits your LLC has to offer.

Related to business tax tn

BUSINESS | English meaning - Cambridge Dictionary BUSINESS definition: 1. the activity of buying and selling goods and services; 2. a particular company that buys and. Learn more

BUSINESS(**商**)(名) - Cambridge Dictionary BUSINESS(商業), 商務, 商行; 營業, 買賣, 交易, 經銷; 生意, 職業, 行業

BUSINESS () - Cambridge Dictionary BUSINESS, , ;, , , , , ;, ;, , , ,

BUSINESS | definition in the Cambridge English Dictionary BUSINESS meaning: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more

BUSINESS | **meaning - Cambridge Learner's Dictionary** BUSINESS definition: 1. the buying and selling of goods or services: 2. an organization that sells goods or services. Learn more

[illegible]

BUSINESS | Định nghĩa trong Từ điển tiếng Anh Cambridge BUSINESS ý nghĩa, định nghĩa, BUSINESS là gì: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Tìm hiểu thêm

BUSINESS - Cambridge Dictionary BUSINESS 1. the activity of buying and selling goods and services; 2. a particular company that buys and

[illegible]

BUSINESS | **définition en anglais - Cambridge Dictionary** BUSINESS définition, signification, ce qu'est BUSINESS: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. En savoir plus

BUSINESS | English meaning - Cambridge Dictionary BUSINESS definition: 1. the activity of buying and selling goods and services; 2. a particular company that buys and. Learn more

BUSINESS () - Cambridge Dictionary BUSINESS , , ; , , , , , : ; , , , ,

BUSINESS () - Cambridge Dictionary BUSINESS , , ; , , , , , ; ; , , , , ,

BUSINESS | definition in the Cambridge English Dictionary BUSINESS meaning: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more

BUSINESS | **meaning - Cambridge Learner's Dictionary** BUSINESS definition: 1. the buying and selling of goods or services: 2. an organization that sells goods or services. Learn more

[illegible]

BUSINESS | Định nghĩa trong Từ điển tiếng Anh Cambridge BUSINESS ý nghĩa, định nghĩa, BUSINESS là gì: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Tìm hiểu thêm

BUSINESS - Cambridge Dictionary BUSINESS 1. the activity of buying and selling goods and services; 2. a particular company that buys and

BUSINESS in Traditional Chinese - Cambridge Dictionary BUSINESS translate: 商業, 商業活動, 商業行為, 商業關係, 商業往來, 商業交易, 商業活動, 商業行為, 商業關係, 商業往來, 商業交易

BUSINESS | **définition en anglais - Cambridge Dictionary** BUSINESS définition, signification, ce qu'est BUSINESS: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. En savoir plus

BUSINESS | English meaning - Cambridge Dictionary BUSINESS definition: 1. the activity of buying and selling goods and services; 2. a particular company that buys and. Learn more

BUSINESS (business) **Cambridge Dictionary** BUSINESS (business), (business), (business); (business), (business), (business),

商, 商;買賣;商;買賣, 買賣, 商

BUSINESS (商) 買賣 - **Cambridge Dictionary** BUSINESS 買賣, 買賣, 商;買賣, 買賣, 商, 商;買賣;商;買賣, 買賣, 商

BUSINESS | definition in the Cambridge English Dictionary BUSINESS meaning: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more
BUSINESS | meaning - Cambridge Learner's Dictionary BUSINESS definition: 1. the buying and selling of goods or services: 2. an organization that sells goods or services. Learn more

BUSINESS in Simplified Chinese - Cambridge Dictionary BUSINESS translate: 商, 買賣, 商, 商;買賣;商;買賣, 買賣

BUSINESS | Định nghĩa trong Từ điển tiếng Anh Cambridge BUSINESS ý nghĩa, định nghĩa, BUSINESS là gì: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Tìm hiểu thêm

BUSINESS 買賣 - **Cambridge Dictionary** BUSINESS 買賣1. the activity of buying and selling goods and services: 2. a particular company that buys and 買賣

BUSINESS in Traditional Chinese - Cambridge Dictionary BUSINESS translate: 商, 買賣, 商, 商;買賣;商;買賣, 買賣

BUSINESS | définition en anglais - Cambridge Dictionary BUSINESS définition, signification, ce qu'est BUSINESS: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. En savoir plus

BUSINESS | English meaning - Cambridge Dictionary BUSINESS definition: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more

BUSINESS (商) 買賣 - **Cambridge Dictionary** BUSINESS 買賣, 買賣, 商;買賣, 買賣, 商, 商;買賣;商;買賣, 買賣, 商

BUSINESS (商) 買賣 - **Cambridge Dictionary** BUSINESS 買賣, 買賣, 商;買賣, 買賣, 商, 商;買賣;商;買賣, 買賣, 商

BUSINESS | definition in the Cambridge English Dictionary BUSINESS meaning: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more
BUSINESS | meaning - Cambridge Learner's Dictionary BUSINESS definition: 1. the buying and selling of goods or services: 2. an organization that sells goods or services. Learn more

BUSINESS in Simplified Chinese - Cambridge Dictionary BUSINESS translate: 商, 買賣, 商, 商;買賣;商;買賣, 買賣

BUSINESS | Định nghĩa trong Từ điển tiếng Anh Cambridge BUSINESS ý nghĩa, định nghĩa, BUSINESS là gì: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Tìm hiểu thêm

BUSINESS 買賣 - **Cambridge Dictionary** BUSINESS 買賣1. the activity of buying and selling goods and services: 2. a particular company that buys and 買賣

BUSINESS in Traditional Chinese - Cambridge Dictionary BUSINESS translate: 商, 買賣, 商, 商;買賣;商;買賣, 買賣

BUSINESS | définition en anglais - Cambridge Dictionary BUSINESS définition, signification, ce qu'est BUSINESS: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. En savoir plus

BUSINESS | English meaning - Cambridge Dictionary BUSINESS definition: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more

BUSINESS (商) 買賣 - **Cambridge Dictionary** BUSINESS 買賣, 買賣, 商;買賣, 買賣, 商, 商;買賣;商;買賣, 買賣, 商

BUSINESS (商) 買賣 - **Cambridge Dictionary** BUSINESS 買賣, 買賣, 商;買賣, 買賣, 商, 商;買賣;商;買賣, 買賣, 商

BUSINESS | definition in the Cambridge English Dictionary BUSINESS meaning: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. Learn more
BUSINESS | meaning - Cambridge Learner's Dictionary BUSINESS definition: 1. the buying and selling of goods or services: 2. an organization that sells goods or services. Learn more

BUSINESS - Cambridge Dictionary BUSINESS 1. the activity of buying and selling goods and services; 2. a particular company that buys and

BUSINESS | **définition en anglais - Cambridge Dictionary** BUSINESS définition, signification, ce qu'est BUSINESS: 1. the activity of buying and selling goods and services: 2. a particular company that buys and. En savoir plus

Related to business tax tn

Tax deadline extended to November for TN, AR residents affected by severe weather

(WREG5mon) MEMPHIS, Tenn. — Taxpayers who were affected by severe weather that began on April 2 received tax relief and now have until November 3 to file various federal individual business tax returns and make

Tax deadline extended to November for TN, AR residents affected by severe weather

(WREG5mon) MEMPHIS, Tenn. — Taxpayers who were affected by severe weather that began on April 2 received tax relief and now have until November 3 to file various federal individual business tax returns and make

Cocke County business pleads guilty to tax evasion charges, TN Department of Revenue

says (7don MSN) “The Department of Revenue strives to promote voluntary compliance of Tennessee’s tax laws by educating taxpayers and

Cocke County business pleads guilty to tax evasion charges, TN Department of Revenue

says (7don MSN) “The Department of Revenue strives to promote voluntary compliance of Tennessee’s tax laws by educating taxpayers and

In-N-Out owner Lynsi Snyder's move to TN includes these huge tax benefits (Hosted on MSN2mon) In-N-Out has made waves in the business world, first with owner Lynsi Snyder stating a corporate hub would open in Franklin and now her decision to also move her family to Tennessee. These changes

In-N-Out owner Lynsi Snyder's move to TN includes these huge tax benefits (Hosted on MSN2mon) In-N-Out has made waves in the business world, first with owner Lynsi Snyder stating a corporate hub would open in Franklin and now her decision to also move her family to Tennessee. These changes

TN’s tax-free weekend to boost school supply sales (WREG2mon) MEMPHIS, Tenn.- It’s a busy time for Knowledge Tree on Summer Avenue. The school supply store is gearing up for a new school year. The owner of Knowledge Tree, Andy Gattas said, “We’re in the school

TN’s tax-free weekend to boost school supply sales (WREG2mon) MEMPHIS, Tenn.- It’s a busy time for Knowledge Tree on Summer Avenue. The school supply store is gearing up for a new school year. The owner of Knowledge Tree, Andy Gattas said, “We’re in the school

Back to Home: <https://ns2.kelisto.es>