



TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR REGISTRATION

1. CHECK ANY OF THE FOLLOWING TAX, PERMIT, OR FEE REQUIREMENTS FOR WHICH YOUR BUSINESS IS LIABLE:

NOTE: The Sales and Use Tax, the Franchise and Excise Taxes, The Business Tax, and the Petroleum Tax returns must be filed electronically and tax payments must be made electronically.

*ALCOHOLIC BEVERAGE TAXES: BEER BARRELAGES, BRAND REGISTRATION, LIQUOR BY THE DRINK, WHOLESALE BEER, WHOLESALE GALLONAGE, WINERY TAX. BUSINESS TAX: CLASSIFICATION 1-5B, NATURAL GAS MARKETERS. *PETROLEUM TAXES. FRANCHISE AND EXCISE TAXES: SERIES LLC. SALES AND USE TAX. SEVERANCE TAXES: COAL, CRUDE OIL/NATURAL GAS, MINERAL. SOLID WASTE TAXES: TIRE, USED OIL. TOBACCO TAX. WINE DIRECT SHIPPER.

*Requires Bond. TYPE OF BOND: 1. SURETY 2. CASH 3. CERTIFICATE OF DEPOSIT

ANSWER ALL QUESTIONS BELOW COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING. FOR ASSISTANCE YOU MAY CONTACT ANY OF THE TAXPAYER SERVICES OFFICES LISTED ON THE BACK.

2. REASON FOR APPLYING: 1. New business, 2. Additional location, 3. Purchase of existing business. 3. WILL YOUR GROSS SALES EXCEED \$4,800 PER YEAR? WILL YOUR TAXABLE SERVICES EXCEED \$1,200 PER YEAR? DO YOU HAVE SUPPLIERS (IN-STATE OR OUT-OF-STATE) WHO DO NOT COLLECT TN. SALES TAX? IF ALL THREE OF THE ABOVE ARE "NO", YOU DO NOT NEED A SALES TAX #.

4a. DATE BUSINESS BEGAN IN TENNESSEE AT THIS LOCATION. 4b. FISCAL YR. END. 5. WILL YOU BE COLLECTING OVER \$200 PER MONTH IN SALES TAX? 6. HOW MANY MONTHS OF THE YEAR WILL YOU HAVE SALES AND/OR USE TAX TO REPORT?

7. BUSINESS NAME AND EXACT LOCATION. 8. BUSINESS MAILING ADDRESS. BUSINESS NAME (ATTACH LIST IF NECESSARY FOR ADDITIONAL LOCATIONS). NAME (ENTER CORPORATION NAME, IF APPLICABLE). STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER). P.O. BOX, STREET, ROUTE, OR HIGHWAY. CITY STATE ZIP CODE COUNTY. CITY STATE ZIP CODE.

9. IS THIS BUSINESS LOCATED INSIDE ANY TENNESSEE CITY LIMITS? 10. RECORD STORAGE ADDRESS: STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER). CITY STATE ZIP CODE. 11. BUSINESS TELEPHONE #: AREA CODE, FAX #.

12. ENTER YOUR FEDERAL EMPLOYER'S IDENTIFICATION #. APPLIED FOR NOT REQUIRED.

13a. BUSINESS CONTACT PERSON. 13b. E-MAIL ADDRESS.

14. TYPE OF OWNERSHIP: PROPRIETORSHIP, HUSBAND/WIFE OWNERSHIP, PARTNERSHIP, LIMITED PARTNERSHIP, LIMITED LIABILITY COMPANY, PROFESSIONAL LIMITED LIABILITY COMPANY, CORPORATION, S CORPORATION, PROFESSIONAL CORPORATION, OTHER. NAME OF CORPORATION SEC. OF STATE #. 15. CURRENT OR PRIOR TAX NUMBER (SALES TAX, ETC.): TAX TYPE ACCOUNT NO.

16. DESCRIBE THE BUSINESS ACTIVITY AT THIS LOCATION, STATING THE MAJOR PRODUCTS AND/OR SERVICES SOLD.

A. Are your sales 100% over-the-counter sales? Yes No. (Note: If you ever have a sale for which you ship or deliver merchandise, do not check "Yes.") B. If not 100% over-the-counter sales, how many cities or counties in Tennessee, other than the location of your business do you ship or deliver merchandise to in an average month?

C. Do you use/have access to: (a) Automated systems ____ Yes (b) Computers ____ Yes (c) Internet ____ Yes?

D. Do you lease tangible personal property in one location for use in another? ____ Yes ____ No

E. Do you lease space in a business location to another company? ____ Yes ____ No

F. Do you sell at retail? ____ Yes ____ No Wholesale? ____ Yes ____ No Both? ____ Yes ____ No

G. If you are a contractor, do you perform contracts in the city or county where your business is located? ____ Yes ____ No

H. If you are a contractor, do you perform contracts in a city or county where your business is not located? ____ Yes ____ No

I. If you are a contractor, do you install everything you sell? ____ Yes ____ No

17. EDI/EFT DO YOU CURRENTLY FILE YOUR RETURN BY EDI? YES NO DO YOU CURRENTLY REMIT PAYMENT BY EFT? YES NO

WOULD YOU LIKE TO RECEIVE INFORMATION ABOUT THE FOLLOWING: EDI EFT

NOTE: The Sales and Use Tax, the Franchise and Excise Taxes, the Professional Privilege Tax, and the Petroleum Tax returns must be filed electronically and tax payments must be made electronically.

18. IDENTIFY OWNERS, OFFICERS, MEMBERS, OR PARTNERS (ATTACH ADDITIONAL NAMES ON SEPARATE SHEET).

| | | | |
|--------------------------------------|------------------|--|-------------------------------------|
| (1) NAME | HOME TELEPHONE # | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> FEDERALEIN |
| HOME ADDRESS (DO NOT USE P.O. BOX #) | CITY | STATE | ZIP CODE |

Member Officer Partner Owner - Individual Owner - Company

| | | | |
|--------------------------------------|------------------|--|-------------------------------------|
| (2) NAME | HOME TELEPHONE # | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> FEDERALEIN |
| HOME ADDRESS (DO NOT USE P.O. BOX #) | CITY | STATE | ZIP CODE |

Member Officer Partner Owner - Individual Owner - Company

| | | | |
|--------------------------------------|------------------|--|-------------------------------------|
| (3) NAME | HOME TELEPHONE # | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> FEDERALEIN |
| HOME ADDRESS (DO NOT USE P.O. BOX #) | CITY | STATE | ZIP CODE |

Member Officer Partner Owner - Individual Owner - Company

| | | |
|-----------------------------------|-------------------------------------|--|
| PREVIOUS BUSINESS NAME | PREVIOUS OWNER'S TELEPHONE # () | STILL IN BUSINESS? <input type="checkbox"/> YES <input type="checkbox"/> NO |
| PREVIOUS OWNER'S NAME AND ADDRESS | | |

19. IF YOU ARE AN OUT-OF-STATE BUSINESS THAT WILL BE DOING BUSINESS IN TENNESSEE, PLEASE ANSWER THE FOLLOWING QUESTION.

DO YOU HAVE A LOCATION OR OFFICE IN TENNESSEE? YES NO IF YES, NAME LOCATION:

20. THE STATEMENTS MADE ON THIS APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF. (THIS APPLICATION MUST BE SIGNED BY THE INDIVIDUAL OWNER, A PARTNER, OR AN OFFICER OF THE CORPORATION LISTED IN ITEM 17.)

SIGN HERE: _____
OWNER, PARTNER, OR OFFICER (DO NOT PRINT OR USE STAMP)

FOR DEPARTMENT USE ONLY

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

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

Jackson
(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King Blvd.
Jackson, TN 38301

Johnson City
(423) 854-5321
204 High Point Drive
PO Box 2365
Johnson City, TN 37605-2365

Knoxville
(865) 594-6100
Suite 209
7175 Strawberry
Plains Pike
Knoxville, TN 37914

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

Nashville
(615) 253-0600
Andrew Jackson Building
500 Deaderick Street
Nashville, TN 37242

Tennessee residents can also call our statewide toll free number at 1-800-342-1003. Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS FOR COMPLETING APPLICATION FOR REGISTRATION



The Application for Registration, Form RV-F1300501, is used to apply for tax registration and make you aware of the major business taxes administered by the Tennessee Department of Revenue. These taxes include: (1) Alcoholic Beverage Taxes, (2) State, County, and Municipal Business Tax, (3) Franchise and Excise Tax, (4) Gross Receipts Taxes, (5) Petroleum Taxes, (6) Sales and Use Tax, (7) Severance Taxes, (8) Solid Waste Taxes, and (9) Tobacco Tax. This application will also be used to register as a Wine Direct Shipper. This application does not register taxpayers for all taxes, fees, or permits. Additional information may be required. Litigation Tax, and Realty Transfer and Mortgage Tax are administered by the County Clerk's office. Contact your local official in your area for registration information. **Registration for Business Tax using this application will not be complete until you have paid the registration fee and obtained your business license from the appropriate county clerk and, if appropriate, city business tax official. Indicate the appropriate Business Tax classification when registering for business tax using this application.**

Proper completion of the application will insure the timely and correct establishment of necessary tax registrations for your business. This application can be mailed, faxed, or delivered to any of the Taxpayer Services offices listed on the back.

You must complete one application for each business location that you own. Except for Business Tax, you will receive the appropriate certificate of registration, license, or permit for each location within a few days after the completion and return of this form. The certificate, license, or permit must be publicly displayed at the location for which it is issued. **The Business Tax license must be obtained from the county clerk or city official.**

ABOUT THE APPLICATION

- ITEM 1 You must check any of the following tax, permit, or fee requirements for which your business is liable. If registering as a Series LLC, provide the following information for the Master LLC on a separate sheet: Federal EIN, Entity Name, Location Address, telephone number, and State of domestic Certificate of Authority.
- ITEM 2 You must provide the reason for applying.
- ITEM 3 You must answer all questions in Item 3. If you do not have gross sales of \$4,800 or provide \$1,200 in services per year, sales tax may be paid to your supplier **if your supplier collects Tennessee sales tax.**
- ITEM 4 a. You must provide the opening date (or approximate opening date) of your business at this location, or the date of your first sale made in Tennessee if registering as an out-of-state business.
b. Enter month and day accounting period ends. (Example: "12/31" used for calendar year taxpayers.)
- ITEM 5 You must answer yes or no. The answer to this question will determine your filing method.
- ITEM 6 You must provide the number of months sales and/or use tax will be reported.
- ITEM 7 **YOU MUST PROVIDE THE EXACT LOCATION OF YOUR BUSINESS.** If your location is a rural route number, also enter the highway number, the road name, and the box number.
- ITEM 8 **IF A DIFFERENT ADDRESS IS REQUIRED FOR MAILING PURPOSES, ENTER IT AT ITEM 8.** If you have a Post Office Box, enter it here. All correspondence, i.e., Sales/Use Tax Returns and other information will be mailed to the address listed at Item 8. If the mailing address is the same **AS #7, WRITE "SAME AS #7" IN THE BLANK.**
- ITEM 9 You must provide the business location inside any Tennessee city limits.
- ITEM 10 You must provide record storage address for audit purposes.
- ITEM 11 **YOU MUST PROVIDE A BUSINESS PHONE NUMBER,** or another number where you can be reached during normal business hours. If you have a fax number, you must provide that number also.
- ITEM 12 **YOU MUST HAVE A FEDERAL EMPLOYER'S IDENTIFICATION NUMBER** if your business is a partnership, corporation, or if you pay wages to anyone other than yourself.
- ITEM 13 a. **YOU MUST PROVIDE THE NAME OF A BUSINESS CONTACT PERSON.**
b. If the contact person has a e-mail address, please provide the e-mail address.
- ITEM 14 Indicate ownership type of the business. If registered with the Tennessee Secretary of State, provide SOS Control Number.
- ITEM 15 You must provide current or prior FEIN or corporate tax account numbers with the Department of Revenue.
- ITEM 16 You must provide a detailed description of the **PRINCIPAL BUSINESS ACTIVITY** at this location, stating the **MAJOR PRODUCTS** and/or services sold, and respond to all questions. If applying for a vending account also, please indicate "vending."
- ITEM 17 You must answer yes or no to determine if you currently electronically file your return, payment or both. If you would like to receive information on the electronic filing of your return or payment please check the appropriate box.
- ITEM 18 You must identify owners, officers or partners and you must enter social security number(s), home address and home telephone number for all owners, partners or corporate officers. If the owner is another business, enter the business FEIN. Check the box that most accurately describes the status of each person entered (i.e., member, officer, partner, etc.).
- ITEM 19 **YOU MUST COMPLETE ITEM 19** if you are an **OUT-OF-STATE BUSINESS** with a physical presence in Tennessee.
- ITEM 20 **THIS APPLICATION MUST BE SIGNED BY AN OWNER, PARTNER, OFFICER OF ORGANIZATION, OR A CORPORATE OFFICER OF THE BUSINESS.** Do not print or use a signature stamp. Applications signed by an accountant, bookkeeper, or agent for the business will be returned to you. **UNSIGNED APPLICATIONS WILL ALSO BE RETURNED.** You may attach a separate sheet for additional owners/ officers.

NOTE: SALES AND USE TAX RETURNS AND BUSINESS TAX RETURNS MUST BE FILED ELECTRONICALLY.

GENERAL REGISTRATION INFORMATION

IMPORTANT-YOU MUST NOTIFY THE DEPARTMENT OF REVENUE IF:

1. The business **OWNERSHIP CHANGES** in any manner including:
 - a. selling or closing of the business.
 - b. adding or changing partners.
 - c. any transfer or change in the ownership of the business.
 - d. any change in corporate structure requiring a new charter or certificate of authority.

2. THE BUSINESS LOCATION CHANGES

In either of the above cases, answer the questions on the back of the business' Certificate of Registration and mail it to the Department of Revenue. The new owners or officers (if applicable) must then apply for a new Certificate of Registration.

After completing the registration process, you will receive reporting information. A computer generated sales/use tax return will be mailed monthly unless otherwise instructed. A return must be timely filed even if no sales were made or no tax is due beginning with the opening date entered in Item 4. The return is due on or before the twentieth (20th) of the month following the reporting period. Separate filing instructions for other taxes are available upon request for other taxes.

3. TAX-EXEMPT ENTITIES

Entities eligible for sales and use tax exemption under Tenn. Code Ann. Section 67-6-322 wishing to register for a nonprofit sales and use tax exemption certificate should use the Application for Registration for Sales and Use Tax Exempt Entities. This application can be found on our web site at <http://TN.gov/revenue/forms/general/f1306901.pdf>.