



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

\*ALCOHOLIC BEVERAGE TAXES: Beer Barrelage, Brand Registration, Liquor By The Drink, Wholesale Beer, Wholesale Gallonage, Winery Tax
BUSINESS TAX: Classification 1-5B, Natural Gas Marketers
FRANCHISE AND EXCISE TAXES: Series LLC (See Item 15)
SALES AND USE TAX: SEVERANCE TAXES: Coal, Crude Oil/Natural Gas, Mineral
SOLID WASTE TAXES: Tire, Used Oil
WINE DIRECT SHIPPER
TOBACCO TAX

\*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? [ ] YES [ ] NO
WILL YOUR TAXABLE SERVICES EXCEED \$1,200 PER YEAR? [ ] YES [ ] NO
DO YOU HAVE SUPPLIERS (IN-STATE OR OUT-OF-STATE) WHO DO NOT COLLECT TN. SALES TAX? [ ] YES [ ] NO
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 YEAR END DATE: MONTH DAY
5. ARE YOU A MANUFACTURER OR A WHOLESALER? [ ] YES [ ] NO

6. BUSINESS NAME AND EXACT LOCATION
7. 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

8. IS THIS BUSINESS LOCATED INSIDE ANY TENNESSEE CITY LIMITS? [ ] YES [ ] NO
IF YES, WHAT CITY?
9. BUSINESS TELEPHONE NUMBER
TELEPHONE ( )
FAX ( )
AREA CODE

10. ENTER YOUR FEDERAL EMPLOYER'S IDENTIFICATION # [ ] APPLIED FOR [ ] NOT REQUIRED

11a. BUSINESS CONTACT PERSON:
11b. E-MAIL ADDRESS: (Required)

12. TYPE OF OWNERSHIP:
[ ] SOLE PROPRIETORSHIP [ ] MARITAL JOINT OWNERSHIP [ ] GENERAL PARTNERSHIP [ ] LIMITED PARTNERSHIP
[ ] LIMITED LIABILITY PARTNERSHIP (LLP) [ ] PROFESSIONAL LIMITED LIABILITY PARTNERSHIP [ ] REAL ESTATE LIMITED LIABILITY PARTNERSHIP
[ ] TN DOMESTIC CORPORATION [ ] FOREIGN CORPORATION [ ] S CORPORATION [ ] PROFESSIONAL CORPORATION
[ ] LIMITED LIABILITY COMPANY (LLC) [ ] PROFESSIONAL LIMITED LIABILITY COMPANY (PLLC) [ ] SINGLE MEMBER LIMITED LIABILITY COMPANY

NAME OF CORPORATION SEC. OF STATE #

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

**14. If the entity is a Series LLC, provide the following information for the Master LLC:**

Federal EIN: \_\_\_\_\_  
 Entity Name: \_\_\_\_\_  
 Location Address: \_\_\_\_\_  
 Telephone Number: \_\_\_\_\_ State of Domestic Certificate of Authority: \_\_\_\_\_

**15. IDENTIFY OWNERS, OFFICERS, MEMBERS, OR PARTNERS (ATTACH ADDITIONAL NAMES ON SEPARATE SHEET). (See instructions)**

(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

**16. 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 16.)**

**FOR DEPARTMENT USE ONLY**

**SIGN HERE:** \_\_\_\_\_  
 OWNER, PARTNER, OR OFFICER (DO NOT PRINT OR USE STAMP)

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

<b>Chattanooga</b> (423) 634-6266 1301 Riverfront Pkwy Suite 203 Chattanooga, TN 37402	<b>Jackson</b> (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd. Jackson, TN 38301	<b>Johnson City</b> (423) 854-5321 204 High Point Drive PO Box 2365 Johnson City, TN 37605-2365	<b>Knoxville</b> (865) 594-6100 7175 Strawberry Plains Pike Suite 209 Knoxville, TN 37914	<b>Memphis</b> (901) 213-1400 3150 Appling Road Bartlett, TN 38133	<b>Nashville</b> (615) 253-0600 Andrew Jackson Building 500 Deaderick Street Nashville, TN 37242
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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 in Item 15: 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 to indicate whether or not you are a manufacturer or wholesaler.
- ITEM 6 **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 7 **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 8 You must provide the business location inside any Tennessee city limits.
- ITEM 9 **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 10 **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 11 a. **YOU MUST PROVIDE THE NAME OF A BUSINESS CONTACT PERSON.**  
b. **You MUST ALSO PROVIDE AN E-MAIL ADDRESS.**
- ITEM 12 Indicate ownership type of the business. If registered with the Tennessee Secretary of State, provide SOS Control Number.
- ITEM 13 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 14 If registering as a Series LLC, provide the following information for the Master LLC in Item 15: Federal EIN, Entity Name, Location Address, telephone number, and State of domestic Certificate of Authority.
- ITEM 15 You must identify owners, officers, members, 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.).

The Tennessee Code Annotated requires the following number of minimum representatives. The appropriate Tennessee Code Annotated code section follows each type of entity.

Corporation - must have at least one officer. [Section 48-18-401]

Nonprofit - must have a President and a Secretary, and one person cannot have both roles/titles. [Section 48-58-401]

LLC - No officers are required. Each member has the authority to bind the LLC. [Section 48-249-402]

LLC (Board Managed) - Must have at least a President. [Section 48-249-402]

ITEM 15 **NOTE: If you elect to provide contact information for only the minimum number of persons required by state law and the person whose information is provided becomes incapacitated or leaves the entity, you must contact the Tennessee Department of Revenue immediately to provide new contact information.**  
(Cont'd)

ITEM 16 **THIS APPLICATION MUST BE SIGNED BY AN OWNER, PARTNER, OR 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/partners/managers.

**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 [www.tn.gov/revenue](http://www.tn.gov/revenue).