



INSTRUCTIONS FOR COMPLETING APPLICATION FOR REGISTRATION

This application for registration, form number RV-F1300501, is to be 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) Franchise and Excise Tax, (3) Gift Tax, (4) Gross Receipts Taxes, (5) Individual Income Tax, (6) Inheritance Tax, (7) Petroleum Taxes, (8) Privilege Taxes, (9) Sales and Use Tax, (10) Severance Taxes, (11) Solid Waste Taxes, and (12) Tobacco Tax. This application does not register taxpayers for all taxes, fees, or permits. Additional information may be required. Business Tax, 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.

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. You will receive a certificate of registration, certificate of exemption or permit for each location within a few days after the completion and return of this form. The certificate or permit must be publicly displayed at the location for which it is issued. The certificate of exemption must be presented when purchasing tangible personal property that is to be used, consumed or given away by the exempt organization.

ABOUT THE APPLICATION

- ITEM 1 You must check any of the following tax, permit, or fee requirements for which your business is liable.
- 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.
- 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.
- 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 You must provide type of ownership of the business. Exempt organizations see reverse side. If registered with Tennessee Secretary of State, provide SOS Control No.
- ITEM 14 You must provide current or prior FEIN or corporate tax account numbers with the Department of Revenue.
- ITEM 15 You must provide a detailed description of the **PRINCIPAL BUSINESS ACTIVITY** at this location, stating the **MAJOR PRODUCTS** and/or services sold. If applying for vending account also, please indicate "vending."
- ITEM 16 You must check the block that describes your type of business.
- ITEM 17 You 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. Exempt organizations must furnish contact person.
- ITEM 19 **YOU MUST COMPLETE ITEM 18** if you are an **OUT-OF-STATE BUSINESS** with a physical presence in Tennessee.
- ITEM 20 **THIS APPLICATION MUST BE SIGNED BY THE OWNER, A 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.

ADDITIONAL INFORMATION FOR EXEMPT ORGANIZATIONS ONLY

WHO IS ELIGIBLE FOR SALES AND USE TAX EXEMPTION (T.C.A. SECTION 67-6-322)

Church
Church and School
University
College
School
Orphanage
Institution organized for the principal purpose of placing homeless children in foster homes.
Home for the aged.
Hospital
Girls Club
Boys Club
Community Health Council
Volunteer Fire Department
Organ bank for transplantable tissue.
United Service organization or similar group that promotes the spiritual and recreational environment of the United States Armed Services
Historical properties owned by the state.
Nonprofit community blood banks.
Senior Citizens Service Centers
Tennessee Beauty Pageant Corporation

ORGANIZATIONAL STRUCTURE: Examples. CORPORATE, ASSOCIATIONAL, MEMBERSHIP.

Documentation such as corporate charter, minutes of business meetings or similar evidence must be included with application.

Other organizations. Describe nature of organization. **This category MUST have Internal Revenue exemption under Federal Code Section 501(c) (3) or 501(c) (19). Documentation of Federal tax exemption under this code section MUST be attached.** If the organization is exempt from federal taxation, **attach a copy** of the letter authorizing exemption citing code section under which exemption is granted.

Wartime veterans organizations under **Federal Code Section 501(c) (4)**. Documentation of Federal tax exemption must be attached.

Labor organizations under **Federal Code Section 501(c) (5)**. Documentation of Federal tax exemption must be attached.

Credit Unions

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.

NEED ASSISTANCE?

If you have any questions or need assistance, you may contact any of the Taxpayer Services offices listed below.
THIS APPLICATION CAN BE PROCESSED AT ANY OF THE OFFICES LISTED BELOW.

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

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

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