



# Department of Revenue Registration for Sales and Use Tax or Letter of Exemption Job Aid

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**Certificate of Registration or Letter of Exemption**

# Department of Revenue

## Registration for Sales and Use Tax or Letter of Exemption

### Job Aid for Vendors

#### Purpose

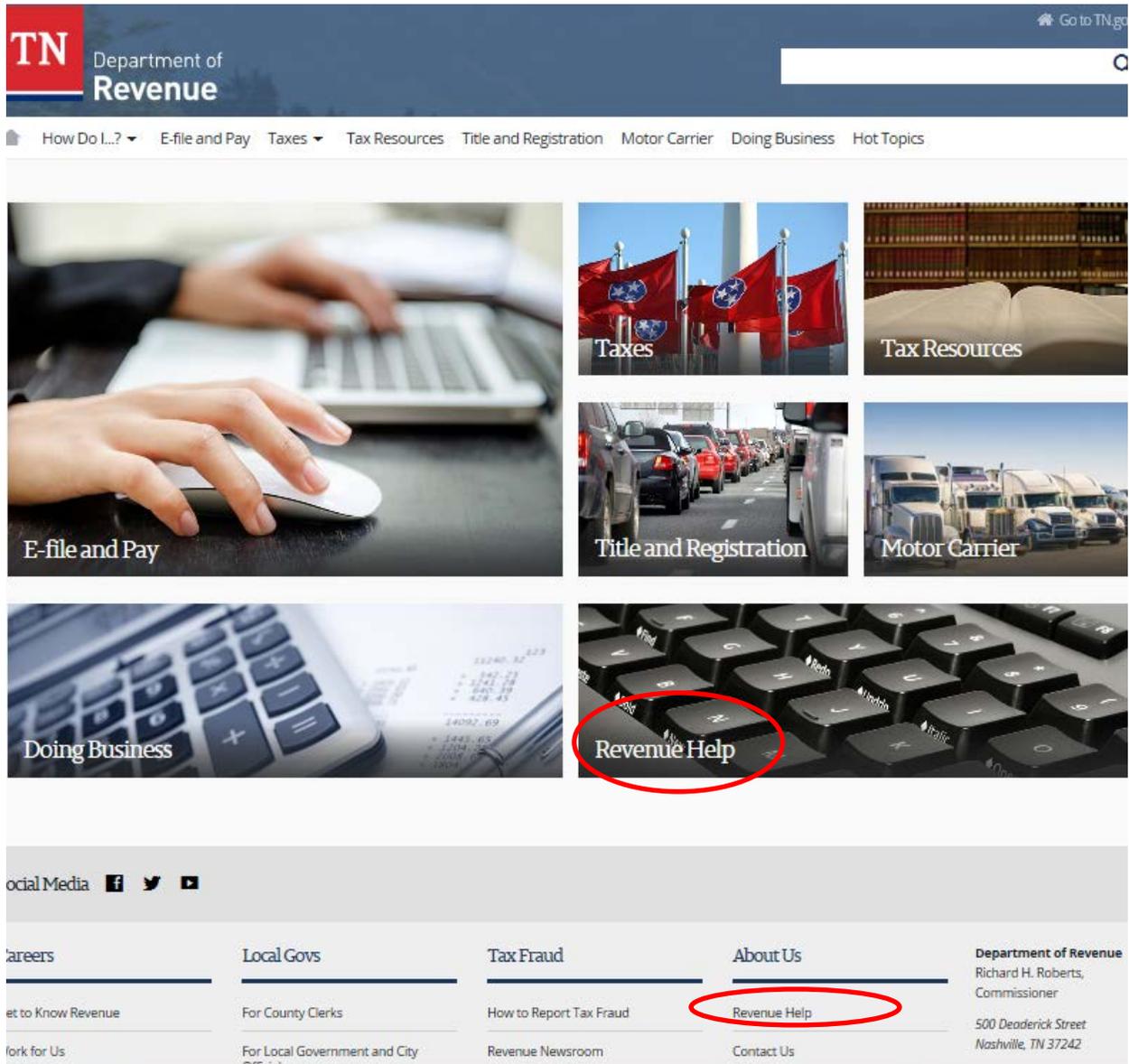
The purpose of this job aid is to provide information on how a vendor can verify online through the Department of Revenue their certificate of registration or letter of exemption for Sales and Use Tax.

Tenn. Code Ann. § 12-3-306 (2014) regarding **registration with the State of Tennessee Department of Revenue to collect and remit sales and use taxes.**

A state governmental entity shall not contract to acquire goods or services, and no person may contract to supply goods or services to a state governmental entity, unless, prior to, or contemporaneous with, entering into the contract, the person contracting to supply goods or services and its affiliates register with the department of revenue to collect and remit the sales and use tax levied by the Retailers' Sales Tax Act, compiled in title 67, chapter 6. Nothing in this section shall require a person or affiliate to register if the person or affiliate does not make sales to customers in the state of tangible personal property or services, which if the sales occurred wholly within the state, would be taxable under title 67, chapter 6. This section is specifically applicable to foreign persons, notwithstanding the fact that such foreign persons or their affiliates may not otherwise be legally obligated to collect and remit such tax.

Pursuant to T.C.A. 12-3-306, the Central Procurement Office recommends the following procedure be followed on the World Wide Web.

1. Enter the link into your browser or click on the link below.  
<http://www.tn.gov/revenue>
2. Click on the "Revenue Help" link on the keyboard or at the bottom of the page.



3. The vendor should then click on the "Submit a request" link.

The screenshot shows the top portion of the Tennessee Department of Revenue website. At the top is a dark blue header with the state seal. Below it, the text "Tennessee Department of Revenue" is displayed in a large, bold font. Underneath, there are links for "search the help desk", "find articles", and "submit a request". The "submit a request" link is circled in red. To the right of these links are "Submit a request" and "Sign in" buttons. Below the navigation is a search bar with a "Search" button. At the bottom of the header area, there is a horizontal menu with links for "Taxes", "Revenue Careers", "Vehicle Title & Registration", and "Motor Carrier".

4. In the drop down menu select "Tennessee Tax Law".

## Submit a request

The screenshot shows a form titled "Submit a request". The form contains the following text: "Please choose from the forms below to submit your request. We look forward to assisting you!" followed by "By clicking submit, I certify that I am an authorized representative for any tax account for which I am submitting questions." Below this text is a dropdown menu with "Tennessee Tax Law" selected. The dropdown menu is circled in red.

5. Complete each field that has an asterisk (\*) with your information.

**Your email address\***

**Subject\***

**Description\***

Please enter the details of your request. A member of our support staff will respond as soon as possible.

**Name\***

**Phone Number\***

**Tax Type**

**Attachments**

 [Add file](#) or drop files here

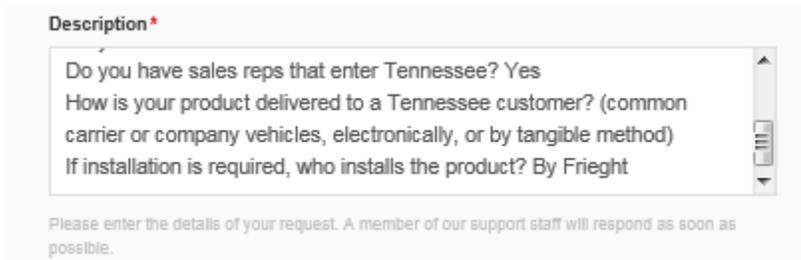
**Submit**

6. In the subject field enter Vendor Sales and Use Tax.

**Subject\***

7. Answer the questions below. Copy and paste the questions with your response in the description field.

- a. What are you selling or providing to customers in Tennessee?
- b. Do you have any employees in Tennessee?
- c. Do you have a business location in Tennessee?
- d. Do you have sales reps that enter Tennessee? (Whether employees, agents or independents)?
- e. How is your product delivered to a Tennessee customer? (common carrier or company vehicles, electronically, or by tangible method)
- f. If installation is required, who installs the product?



**Description\***

Do you have sales reps that enter Tennessee? Yes  
How is your product delivered to a Tennessee customer? (common carrier or company vehicles, electronically, or by tangible method)  
If installation is required, who installs the product? By Frieght

Please enter the details of your request. A member of our support staff will respond as soon as possible.

8. Type in your name and phone number.



**Name\***

**Phone Number\***

9. Click the Submit button.



Once these questions are answered, the Tennessee Department of Revenue will contact you via e-mail within 24 hours and determine if your business needs to register for a Sales and Use Tax account or if you are exempt from such registration.

## Amendment History

### *Summary of Change*

| Version # | Modified Date | Modified BY  | Section Page   | Text Revised |
|-----------|---------------|--------------|----------------|--------------|
| 2         | 7/15/2015     | Angela White |                |              |
| 3         | 7/21/2015     | Angela White | Page 1 purpose | Added TCA    |
|           |               |              |                |              |
|           |               |              |                |              |



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