

WHO IS ELIGIBLE FOR APPLICATION?

Any manufacturer or processor who is registered with a sales and use tax number can apply for exemption on industrial machinery purchases and repairs, and reduced rates or exemption on energy fuel and water used by industries. Contractors who install industrial machinery or certain pollution control equipment also are eligible, but must apply on each project.

HOW TO APPLY

Complete this form and retain a copy for your records. You must complete all questions that pertain to you. Incomplete applications will not be considered. There is no cost for filing an application.

FILING INSTRUCTIONS

Please read the following instructions before completing the form. The numbers to the left of each paragraph correspond to question numbers on the application on page two.

1. TYPE OF BUSINESS

Check the block to indicate whether the applicant is a manufacturer, processor, or contractor (authority will be granted to contractors on a per project basis only).

2, 3, and 4 COMPANY NAME AND ADDRESS

Enter the complete name, contact person phone number, and street address of the company. Post office box numbers will not be accepted. Also enter complete information on the location of the machinery if different from the company. This is especially critical for contractor applications.

5. SALES AND USE TAX NUMBER

Enter your registration number for sales and use tax purposes.

6. PRODUCTS

Describe in detail the type(s) of product(s) that will be manufactured at this location. Check yes or no if percentages are 51% or more on sales of products that are sold at retail or installed or contracted to install.

7. MACHINERY

Describe in detail the type(s) of machinery that will be purchased or leased for use in the manufacturing process and explain its function. Make, model, and serial numbers are not necessary. Give the approximate cost for the purchase or repair of industrial machinery over the average fiscal year.

8. OTHER PRODUCTS

Describe and list percentages of sales and total sales of products, if possible. If this information cannot be furnished at this time, this information should be compiled and furnished to the department upon request.

9. DIRECT ENERGY FUEL AND WATER USE DURING MANUFACTURING

Describe in detail the use of any energy fuel and/or water that comes in direct contact with the product during the manufacturing process. Such use may be totally exempt from state tax.

10. ENERGY FUEL AND WATER. SEPARATE METERING

If separate meters gauge the "direct contact" of energy fuel or water apart from other uses in the industry, complete exemption may be granted to that portion. Describe the use of separate meters in your manufacturing process or the possibility of their installation.

11. POLLUTION CONTROL EQUIPMENT

Describe any pollution control equipment installed.

12. AFFIDAVIT OF APPLICATION

The affidavit portion of the application must be signed by an officer of the company, with this name typed or printed on the document. The company's telephone number, including area code, must be listed. Unsigned or incomplete applications will not be processed.

For additional information, contact the Taxpayer and Vehicle Services division in one of our Department of Revenue offices:

Nashville (615) 253-0600 3rd Floor 500 Deaderick Street	Chattanooga (423) 634-6266 3rd Floor, East Wing 540 McCallie Avenue	Knoxville (865) 594-6100 Room 606 State Office Building 531 Henley Street	Jackson (731) 423-5747 Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	Memphis (901) 213-1400 3150 Appling Road Bartlett, TN 38134
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Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out of state callers may call (615) 253-0600.