



Department of
Revenue

Sales Tax Collection by Marketplace Facilitators

MF-12 - Unregistered Out-of-State Businesses May Purchase Tangible Personal Property from Tennessee Drop-Shipper When Selling through Registered Marketplace Facilitator

This article is for informational purposes only and NOT APPLICABLE BEGINNING October 20, 2021 due to a law change.

Out-of-state marketplace sellers who are not required to register in Tennessee may purchase tangible personal property from a Tennessee company to fulfill a sale facilitated through a marketplace without paying sales tax by issuing the seller a Streamlined Certificate of Exemption. Such taxpayers should complete Section 5, Lines G "Resale" and L. "Other." The seller's out-of-state registration number should be entered on Line G, and the marketplace facilitator that is collecting and remitting Tennessee sales tax should be entered on Line L.

If the marketplace seller is not required to register for tax purposes in any state, it may leave Line G blank and only complete Line L.