

**RAS-4 - Remotely Accessed Software - Collecting Tax from Customer with Users in Tennessee and Other States**

*This article is for information purposes only and was updated on October 26, 2022, for clarification purposes.*

If the customer has a Tennessee sales tax account, then you should obtain a fully completed Remotely Accessed Software Direct Pay Permit from the customer. This permit allows you to sell the remotely accessed software without collecting tax from the customer, and it allows the customer to directly pay to the Department the sales tax on the portion of the sales price that corresponds to the percentage of users in Tennessee.

If the customer does not have a Tennessee sales tax account, then you may accept a fully completed Streamlined exemption certificate for the portion of the sales price of the remotely accessed software that corresponds to the percentage of out-of-state users. However, you must collect sales tax on the portion of the sales price that corresponds to the percentage of users in Tennessee. Please see [Important Notice # 15-24](#) for more details.