

SUT-18 – Sales Tax Filing for Single-Member LLCs

This article is for informational purposes only and NOT APPLICABLE BEGINNING November 4, 2021.

If a single-member LLC, that is disregarded to its parent entity for federal income tax purposes, is located and making taxable sales in Tennessee, the single-member LLC that is making taxable sales in Tennessee should register and file for sales and use tax purposes at the single-member LLC level. This registration requirements applies for business tax purposes as well.