



TENNESSEE DEPARTMENT OF REVENUE
Application for Registration and Request for Decals
Gross Receipts Tax on Vending Machines Operated for the Benefit of a
Charitable Nonprofit Organization

GRO
219

1. Check all that apply:

- Request for decals (\$1 fee each)
New application (\$2 fee)

2. Taxpayer Information:

FEIN or SSN Account Number SOS Number
Name
Physical Location City State ZIP Code
Mailing Address City State ZIP Code
Phone Number Email Address

3. Type of Ownership:

- Sole Proprietorship Partnership (choose type below) Corporation (choose type below)
Marital Joint Ownership General Partnership Tennessee Domestic Corporation
Estate/Trust Limited Partnership Foreign Corporation
Limited Liability Partnership S Corporation
Limited Liability Company (choose type below)
Multi-Member LLC
Single Member LLC
Professional LLC

- 4. Total number of vending machines operated for the charitable organization listed in number 8.....
5. Total due for requests for decals (multiply Line 4 by \$1).....
6. New registrations only (\$2 fee) .....
7. Total amount due (add Lines 5 and 6).....

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.
Taxpayer's Signature Date Title
Tax Preparer's Signature Preparer's PTIN Date Telephone
Preparer's Address City State ZIP Code
Preparer's Email Address

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**8. Charitable Nonprofit Organization (attach a copy of the Tennessee Nonprofit Charter)**

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Legal Name

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Physical Location (No. P.O. Box)

City

State

ZIP Code

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Mailing Address

City

State

ZIP Code

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FEIN

Phone Number

Contact Name

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**9. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet.)**

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Legal Name

Legal Name

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Title

Title

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FEIN or SSN

FEIN or SSN

---

Address

Address

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City

State

ZIP Code

City

State

ZIP Code

---

Telephone Number

Telephone Number

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Email Address

Email Address

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## **Instructions: Application for Registration and Request for Decals for Gross Receipts Tax on Vending Machines Operated for the Benefit of a Charitable Nonprofit Organization**

Operators of qualified vending machines have the option of paying a gross receipts tax (commonly known as “vending machine tax”) in lieu of sales tax. In order for a vending machine operator to qualify for this option: 1) the vending machine must be operated for the benefit of a charitable nonprofit organization, 2) the merchandise dispensed must be sold for 25 cents or less, and 3) the machine must be built so that only a fixed, predetermined price can be paid for the item dispensed by the machine (i.e., the machine must not be capable of making change or being adjusted to change the price). Prior to beginning operation, the operator must register with the Department of Revenue and pay a two dollar registration fee for each charitable nonprofit organization that its vending machine sales benefit. Additionally, the operator must obtain decals for every qualifying vending machine and pay a one dollar fee for each decal.

The vending machine operator must complete an application for registration and request for decals for each charitable nonprofit organization that is benefitted from the vending machine sales. If at any time the vending machine operator adds additional qualifying vending machines that benefit a charitable nonprofit organization for which the vending machine operator has already completed an application for registration and paid the two dollar registration fee, the vending machine operator should complete this form with the applicable decal request and decal fee payment for the additional machines but does not need to remit an additional two dollar registration fee.

Taxpayers should submit online their fully completed and signed applications and requests for decals, along with the amount from Line 9, by visiting the Department’s website at [www.tn.gov/revenue](http://www.tn.gov/revenue). Alternatively, they may mail the application and the registration fee and/or decal fees to the following address. Checks should be made out to the Tennessee Department of Revenue.

Tennessee Department of Revenue  
Andrew Jackson State Office Building  
500 Deaderick Street  
Nashville, TN 37242

### **Application**

- Line 1: Indicate whether this is a new application for registration and/or whether this is a request for decals. If it is a new application for registration, you must add a \$2 registration fee to Line 8. If this is only a request for additional decals, do not include the \$2 registration fee on Line 8.
- Line 2: Complete this section with the vending machine operator’s business information.
- Line 3: Select the correct type of ownership of the vending machine operator.
- Line 4: Enter the total number of qualified vending machines that are operating to benefit the charitable nonprofit organization described in Line 8.
- Line 5: Multiply Line 4 by **\$1**. This is the total amount of decal fees that should be remitted to the Department of Revenue.
- Line 6: If this is a new registration, you must also remit a **\$2** registration fee. Enter \$2 only if this is a new registration. If it is not, enter zero.
- Line 7: Add Lines 5 and 6.
- Line 8: Complete this section with the business information of the charitable nonprofit organization being benefitted by the sales from the vending machines. You may only include the information for one charitable nonprofit organization. If your vending machine sales benefit more than one charitable nonprofit organization, you must complete a separate application for each organization.
- Line 9: Include the requested information for all owners, officers, members, and partners. Please attach additional sheets if needed.