



TENNESSEE DEPARTMENT OF REVENUE
Application for Broadband Infrastructure Sales and Use Tax Exemption

Taxpayer Name _____ FEIN _____

Sales Tax Account No. _____ Location ID No. _____

Mailing Address _____
ZIP Code _____

Name of Contact Person _____ Email _____ Telephone _____

Describe the nature of business:

What type of services does the business provide (select all applicable choices)?

- a) Broadband communications services ☐
- b) Internet access ☐
- c) Implementation installation of broadband infrastructure for eligible entities ☐
- d) Other (use the space below to describe the services) ☐

What type of equipment will be purchased (select all applicable choices)?

- | | |
|---|---|
| <input type="checkbox"/> Wires, cable, fiber or conduit | <input type="checkbox"/> Diagnostic equipment |
| <input type="checkbox"/> Antennas, poles or switches | <input type="checkbox"/> Modems |
| <input type="checkbox"/> Routers, amplifiers, rectifiers or repeaters | <input type="checkbox"/> General central office or headend equipment
(e. g. , Channel cards, frames or cabinets) |
| <input type="checkbox"/> Receivers, multiplexers, duplexers or transmitters | <input type="checkbox"/> Equipment to be used in successor technologies |
| <input type="checkbox"/> Circuit cards | <input type="checkbox"/> Other (list below) |
| <input type="checkbox"/> Insulating or protective materials and cases | |
| <input type="checkbox"/> Power equipment and backup power equipment | |
| <input type="checkbox"/> Storage devices | |

Describe how the purchases will be used:

Estimated total amount of exempt broadband infrastructure purchases (2022-2027) \$ _____

Affidavit of Applicant

Under penalties of perjury, I declare that to the best of my knowledge this information is true and correct. I understand that any authority given as a result of this application will be limited to purchases specifically delineated by the exemption certificate you will receive upon approval of this application. The use of this authority for purposes other than those authorized by law may result in the assessment of additional taxes, penalties, and interest.

Taxpayer's Signature

Title

Date

Telephone

Please mail the completed application and attachments to the Tennessee Department of Revenue, 500 Deaderick St, Nashville, TN 37242, or email the application and attachments to Revenue.support@tn.gov

Instructions for the Application for Broadband Infrastructure Sales and Use Tax Exemption

General Information

Tenn. Code Ann. § 67-6-350 provides sales and use tax exemption for equipment, machinery, software, ancillary components, appurtenances, accessories, or other infrastructure that is used in whole or in part in producing broadband communications services, including broadcasting, distributing, sending, receiving, storing, transmitting, retransmitting, amplifying, switching, providing connectivity for, or routing communications services or to provide internet access, including the monitoring, testing, maintaining, enabling, or facilitating of such equipment, machinery, software, or other infrastructure. See Public Chapter 1102 (2022) and Public Chapter 449 (2025) for complete details.

Broadband communications services means telecommunications services, mobile telecommunication services, video programming services, and direct-to-home satellite television programming services. Internet access means a service that enables users to connect to the internet to access content, information, or other services offered over the internet. Internet access includes 1) the purchase, use, or sale of telecommunications by a provider of internet access to the extent the telecommunications are purchased, used, or sold to provide the internet access service or to otherwise enable users to access content, information, or other services offered over the internet; 2) services that are incidental to the provision of internet access when furnished to users as part of the internet access service, such as a home page, email and instant messaging, to include voice- and video-capable email and instant messaging, video clips, and personal electronic storage capacity; 3) and a homepage, email and instant messaging, to include voice- and video-capable email and instant messaging, video clips, and personal electronic storage capacity, that are provided independently or packaged with internet access. Internet access does not include voice, audio, or video programming, or other products and services that utilize internet protocol or any successor protocol and for which there is a charge, regardless of whether the charge is

Estimated total amount of exempt broadband infrastructure purchases is for informational purposes only.

Exclusions

The law specifically excludes personal consumer electronics, including, but not limited to, smartphones, computers, and tablets, and consumer-grade modems and Wi-Fi routers.

Purpose of the Form

This application serves as a means to apply to the Department of Revenue for authority to purchase or lease equipment exempt under Tenn. Code Ann. § 67-6-350.

Please mail the completed application and attachments to the Tennessee Department of Revenue, 500 Deaderick St, Nashville, TN 37242, or email the application and attachments to Revenue.Support@tn.gov.