1. Business Name ___________________________________ FEIN _______________________

2. Mailing Address ________________________________________________________________
   Street __________________________________ City __________________ State ________ ZIP Code ______

3. Sales Tax Account ID __________________________ Location ID _______________________

4. Location of Facility __________________________
   Street __________________________________ City __________________ County ________

5. Business Contact ______________________________________________________________
   Name _____________________________________ Phone Number __________ Email Address __________

6. Is the qualifying headquarters facility being leased? ☐ Yes ☐ No
   If yes, name the lessor of the qualifying headquarters facility ____________________________
   (Note, the lessor must also submit an application and investment plan.)

7. Are you the lessor of the qualifying facility? ☐ Yes ☐ No
   If yes, name the lessee of the qualifying facility _________________________________________

8. Investment time period (cannot exceed six years) From ____________ to ____________
   Month/Day/Year ___________________ Month/Day/Year __________________

9. Amount of capital investment __________________________

10. Number of new full-time jobs created ___________________

11. Will any of the construction of the facility be subcontracted? ☐ Yes ☐ No

12. Attach a description of the proposed required capital investment, including the building materials, machinery, and equipment that will be used in the construction and/or operation of the facility.

13. Attach a list of the full-time headquarters staff employee job positions to be created during the investment period in conjunction with the construction, expansion, or remodeling of the facility, including a description of the job functions (executive, administrative or professional) and the salary level.

__________________________________________________________

Affidavit of Applicant

Under penalties of perjury, I declare that to the best of my knowledge the information contained within this application and all attachments are true and correct. I certify that the entity named above fully and completely meets the requirements under Tenn. Code Ann. § 67-6-224 to qualify as a headquarters facility.

Print Name ______________________________________ Title _______________________________

Signature _______________________________________ Date ________________________________

Please mail application and attachments to:
Tennessee Department of Revenue
Taxpayer Services Division
500 Deaderick Street
Nashville, TN 37242
Tenn. Code Ann. § 67-6-224 provides a credit for all sales or use taxes paid to the State of Tennessee, except tax at the rate of 0.5%, on the sales or use of building materials, machinery, equipment, furniture, and fixtures used exclusively, and computer software used primarily, in a qualified new, expanded, or remodeled headquarters facility and purchased or leased during the investment period, as long as such property is directly related to the creation of at least 100 new full-time employee jobs.

In order to qualify for the credit, the taxpayer must be subject to Tennessee franchise and excise taxes. The taxpayer (or lessor to the taxpayer) also must:

a. Make a capital investment of at least $10,000,000 in a building or buildings (the investment may include the cost of building materials, labor, equipment, furniture, fixtures, computer software, parking facilities, and landscaping, but it may not include the purchase of land and inventory); and
b. Create at least 100 new full-time (at least 37½ hours per week) permanent (for at least 12 consecutive months) headquarters staff employee jobs (executive, administrative or professional) paying at least 150% of the state average occupational wage with minimal health care.

The required capital investment and job creation must be completed within the investment period that begins one year before construction, expansion or remodeling of the facility and ends one year after the substantial completion of construction, expansion or remodeling of the facility, but in no event shall exceed six-years.

A headquarters facility is one that houses the international or national headquarters of the taxpayer, in which executive, administrative, or professional workers perform administrative, planning, research and development, marketing, personnel, legal, computer, or telecommunications services. It must be used as a headquarters facility for at least 10 years from the end of the investment period.

If the credit requirements are not met within the investment period, including the capital investment and the jobs creation, the taxpayer will be subject to assessment for any sales or use tax, penalty, or interest that would otherwise have been due and for which credit was taken. The statute of limitations on such assessments will not begin to run until December 31 of the final year of the 10-year period described above.

You must submit this application and attachments to the Department at the address provided. If you are approved, the Department will issue you a letter. Once you receive an approval letter, you may begin submitting claims for credit. The claims for credit must include all required information. The Department will notify you of the amount of credit you may take and the process for claiming that credit. You may not take the credit until you have received this notification.

**Instructions:**

1) - 5) Business information.

6) Indicate whether you are leasing the qualified headquarters facility from another entity. If the answer is yes, include the name of the lessor of the property.

7) Indicate whether you are the lessor of the qualified headquarters facility. If the answer is yes, include the name of the entity leasing the property from you.

8) List the beginning and ending date of the investment period. The investment period must be no longer than six years.

9) List the amount of the investment. The investment amount must be at least $10,000,000.

10) List the number of jobs created. At least 100 new full-time permanent jobs, that comply with Tenn. Code Ann. § 67-6-224(b), must be created.

11) Indicate whether any of the construction of the facility will be subcontracted.

12) Attach a description of the planned capital investment in building(s), building materials, equipment, furniture, fixtures, computer software, parking facilities, and landscaping that will be used in the construction and/or operation of the facility.

13) Attach a description of the full-time headquarters staff employee jobs created, including the job position functions (executive, administrative or professional) as well as the salary level.