



TENNESSEE DEPARTMENT OF REVENUE
Application for Call Center Interstate and International Telecommunications
Sales and Use Tax Exemption

1. Business Name _____ FEIN or SSN _____

2. Mailing Address _____
Street City State ZIP Code

3. Sales Tax Account No. _____ Location Identifier _____

4. Location of Call Center _____
Street City County

5. Business Contact _____
Name Phone Number Email Address

6. Will the applicant be using the telecommunication services at the Call Center location? Yes No

7. Will the applicant be using the telecommunication services for one of the following activities? Yes No

If yes, select which one(s) apply, and provide a brief description of the activities:

- | | |
|---|---|
| <input type="checkbox"/> Customer services | <input type="checkbox"/> Collections of receivables |
| <input type="checkbox"/> Soliciting sales | <input type="checkbox"/> Receiving reservations |
| <input type="checkbox"/> Reactivating dormant accounts | <input type="checkbox"/> Receiving orders |
| <input type="checkbox"/> Conducting surveys or research | <input type="checkbox"/> Taking orders |
| <input type="checkbox"/> Fund raising | |

8. Will the applicant have at least 250 employee jobs primarily engaged in at least one of the activities above at the call center location? Yes No

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 the purchase of interstate and international telecommunication services used in the operation of the call center located at the address listed above. The use of this authority for purposes other than those authorized by law may result in the assessment of additional taxes, penalties, and interest.

Print Name _____ Title _____

Signature _____ Date _____

Please mail application to:
Tennessee Department of Revenue
Taxpayer Services Division
500 Deaderick Street
Nashville, TN 37242

Tenn. Code Ann. § 67-6-356 provides a sales tax exemption for the purchase of interstate and international telecommunication services used in the operation of a call center.

A call center is defined as a single location that uses telecommunication services in customer services, soliciting sales, reactivating dormant accounts, conducting surveys or research, fund raising, collection of receivables, receiving reservations, receiving orders, or taking orders.

Taxpayers wishing to make tax exempt purchases of interstate or international telecommunication services for operation of a call center must obtain the Call Center Interstate and International Telecommunications Sales Tax Exemption Certificate prior to making purchases without the payment of tax.

Applicants must complete this form in its entirety. The applicant should mail the completed application to the Department of Revenue at the address indicated. If the application is approved, the taxpayer will be issued the Call Center Interstate and International Telecommunications Sales Tax Exemption Certificate.

Taxpayers that receive the exemption certificate must provide their vendors with a copy of the certificate or a fully completed Streamlined Sales Tax Certificate of exemption, which must include the Call Center Interstate and International Telecommunications Exemption Number included on the certificate.

Instructions:

- 1) - 5) Business information.
- 6) Indicate whether the taxpayer will be using the telecommunication services at the call center location that is provided under (4).
- 7) Indicate whether the taxpayer will be using the telecommunication services to perform at least one of the listed activities at the call center location.
- 8) Indicate whether the taxpayer will have at least 250 employee jobs that will be primarily engaged in at least one of the listed activities under (7) at the call center location provided under (4).