



TENNESSEE DEPARTMENT OF REVENUE

Sales and Use Tax
Remotely Accessed Software
Direct Pay Permit

RV-F1323107
INTERNET (12-15)

This direct pay permit allows the purchaser, under the specific circumstances described in this document, to make purchases of remotely accessed computer software without paying Tennessee sales or use tax to its vendor and to directly report and pay the tax to the Department.

This direct pay permit is granted under the provisions of TENN. COMP. R. & REGS. 1320-5-1-.68(4) and is subject to the following terms and conditions:

Vendor's Responsibilities

- 1) This permit applies only to remotely accessed computer software that is described in Tenn. Code Ann. § 67-6-231(a)(2).
2) This permit applies if presented by the purchaser to the vendor within 90 days of the date of the sale.
3) This permit applies only if the purchaser includes the Tennessee sales and use tax account number that it will use to directly report and pay the applicable sales or use tax to the Department.
4) If conditions 1 - 3 are met, the vendor is not required to collect Tennessee sales or use tax on the purchase and will not be responsible for such tax.

Purchaser's Responsibilities

- 1) This permit applies only to remotely accessed computer software that is accessed and used by the purchaser from locations both within Tennessee and outside the state.
2) If a purchaser uses this direct pay permit to buy remotely accessed computer software without payment of Tennessee sales or use tax to its vendor, the purchaser must report and pay directly to the Department the amount of sales or use tax due under the provisions of Tenn. Code Ann. § 67-6-231(a)(2) on the portion of the price that corresponds to the percentage of users located in Tennessee.

Purchaser's Business Name: _____

TN Sales and Use Tax Account Number: _____ Type of Business: _____
TN Number Required

Purchaser's Address: _____

City State ZIP Code

Email Address: _____ Telephone Number: _____

I certify that the remotely accessed software _____
Software Description

purchased from _____
Vendor's Name Address

meets all of the terms and conditions included above. I understand that I am accepting responsibility to directly pay the sales or use tax and that misuse of this permit or failure to pay the tax due will result in the assessment of tax, interest, and penalties.

Print _____ Title _____
Name of Purchaser's Authorized Person

Signature _____ Date _____
Purchaser's Authorized Person