

Tennessee Department of Revenue



**Sales and Use Tax Exempt Sales Election
Charitable Fundraising in Support of City, County, or Metropolitan Library Systems**

Effective January 1, 2009, under the provisions of Tenn. Code Ann. Section 67-6-102(6)(B), charitable entities whose primary purpose is fundraising in support of a city, county, or metropolitan library system may elect to make tax-exempt sales of tangible personal property on an ongoing basis in lieu of two semiannual temporary sales periods. Such exempt sales cannot exceed \$100,000 per calendar year. Once made, the election must remain in effect for no less than four years.

The charitable entity must make an election to participate in ongoing sales. All persons subject to any tax administered by the Commissioner of Revenue shall keep and preserve suitable records from which a determination of Tennessee tax liability can be made.

The charitable entity named below elects to make tax-exempt fundraising sales of tangible personal property in support of a city, county, or metropolitan library system on an ongoing basis in lieu of two semi-annual temporary sales periods. We understand that such tax-exempt sales cannot exceed \$100,000 per calendar year and that this election must remain in effect for at least four years.

Name of Charitable Entity: _____

Tennessee Sales and Use Tax Exemption Account Number: _____

Address: Street: _____

City, State, Zip Code: _____

Name of Entity Officer: _____

Signature of Officer: _____ Effective Date of Election: _____

Name of City, County, or Metropolitan Library System for Which Sales Will be Made: _____

Mail the completed election form and required supporting documentation (See Reverse) to the Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.

Supporting Documentation of Exemption Eligibility Required

To be eligible to make this election, organizations must either be registered as a charitable organization with the Division of Charitable Solicitations and Gaming in the office of the Tennessee Secretary of State or must have filed an Exemption Request form with the Division of Charitable Solicitations and Gaming.

An entity submitting this election form must provide a copy of the registration document or the exemption document received from the Division of Charitable Solicitations and Gaming of the office of the Tennessee Secretary of State. The election form cannot be processed by the Department of Revenue without the supporting documentation.

If an entity making this election has not received documentation of its charitable status, the entity must contact the Division of Charitable Solicitations and Gaming before submitting this election form.