



**NEW BUSINESS  
WORKSHOP  
PARTICIPANT GUIDE**

Updated: February 2017

## New Business Workshop Participant Guide

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*This participant guide is produced to be used in conjunction with material presented by Tennessee Department of Revenue instructors. It is not to be used as an authoritative document outside of its instructional use.*

*Please consult the Tennessee Code Annotated, Administrative Rules - Chapter 1320, and official materials on the Tennessee Department of Revenue's website at [www.TN.gov/revenue](http://www.TN.gov/revenue) for more information or seek advice from a competent tax professional.*

## **Mission**

As a seamless organization, we will collect and distribute taxes for the citizens of Tennessee.

## **Vision**

We will be a dynamic team striving to achieve total compliance with the tax laws.

## **Values**

As a dedicated team, we will satisfy our mission with

- Fairness
- Timeliness
- Accountability
- Continuous Improvement

## **Key Goals**

- Education of Taxpayers
- Quality Service
- Technology
- Team-Oriented Environment
- Innovation
- Electronic Commerce
- Voluntary Compliance
- Communication

## What kinds of sales require Tennessee state tax registration?

Sales at retail or wholesale require businesses to register with the Tennessee Department of Revenue for sales tax and business tax.

There are specific services that require certain businesses to register for tax collection.

Businesses who import merchandise into TN when no tax has already been paid are liable for use tax on those items and therefore are required to register for a use tax account.

Any out-of-state company that has nexus in TN is required to register with our department. This requirement applies whether your business is a sole proprietorship, partnership, LLC, corporation, or any other type of organization including those that are not-for-profit.

A business having more than one location must hold a certificate for each business location. For example: A clothing business with locations in two malls must hold a certificate for each location.

## What is Nexus?

Nexus means the taxpayer is organized or commercially domiciled in Tennessee, owns or uses its capital in the state, has systematic and continuous business activity in the state that has produced gross receipts attributable to customers in the state, or has a bright-line presence in Tennessee.

“Bright-line presence” means:

- The taxpayer's total receipts in this state during the tax period exceed the lesser of five hundred thousand dollars or twenty-five percent of the taxpayer's total receipts everywhere during the tax period;
- The average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period exceeds the lesser of fifty thousand dollars or twenty-five percent of the average value of all the taxpayer's total real and tangible personal property; OR

- The total amount paid in this state during the tax period by the taxpayer for compensation exceeds the lesser of fifty thousand dollars or twenty-five percent of the total compensation paid by the taxpayer.

## Where to Register for Taxes and Other Purposes

New businesses in Tennessee should contact the following state and federal offices for tax and other governmental registration purposes:

- Tennessee's Secretary of State office – to register a business' corporate charter.
- Internal Revenue Service (IRS) - The IRS issues federal employer identification numbers. Not all businesses need this number - contact the IRS or visit [www.irs.gov](http://www.irs.gov) to find out if your business is required to have one.
- Apply with the Tennessee Department of Revenue to obtain state tax accounts.
- Apply with the city and county clerks for business licenses and to pay required license fees.

## When to Register for Taxes

- Within 30 days of issuance of your standard business license. (Obtain from city or county clerk if you gross over \$10,000 per year.)
- Before the due date of your first return(s).
- No more than three months before opening.

## How to Register with the Tennessee Department of Revenue

Submit an Application for Registration:

- Online at <https://apps.tn.gov/bizreg/>
- Online at [https://tntap.tn.gov/eservices/ /](https://tntap.tn.gov/eservices/)
  - Sales Tax
  - Liquor by the Drink
  - Tobacco Tax
- In person at one of Revenue's Taxpayer Services locations – Chattanooga, Jackson, Johnson City, Knoxville, Memphis, Nashville
- If you do not have access to the internet, please call Revenue's General Call Center at (615)253-0600 to request a form be mailed or faxed to you.

## Registration by Structure

When registering a proprietorship, marital joint partnership, or general partnership for taxes, the owner's social security numbers are required on the application for registration. The major tax type liabilities for these structures are Sales and Use Tax and Business Tax.

- A proprietorship is a single individual who owns his or her business.
- A marital joint partnership is a business jointly owned by married individuals.
- A general partnership is a partnership between two or more individuals who share equal ownership of the business.

When registering a limited partnership, corporation, or limited liability company for taxes, the business's federal employee identification number (FEIN) is required on the application for registration. The major tax type liabilities for these structures are Sales and Use Tax, Business Tax, and Franchise & Excise Tax.

- A limited partnership would have a general partner responsible for day-to-day operations of the business and all other partners are limited partners with no management authority and are only liable on debts incurred to the extent of their registered investment.
- A corporation is a business owned by the stockholders. This means that the corporation itself is liable for actions and debts the business incurs.
- A LLC is an entity that combines the pass-through taxation of a partnership and the limited liability of a corporation. The owner of a limited liability company is called a member. The members may be individuals, corporations, or a combination of both.

## Requiring SSN's

The department requires social security numbers on the application of registration. The following laws and rules are the basis for requiring social security numbers:

- **42 U.S. Code 405(c)(2)(c)(i)** It is the policy of the United States that any State (or political subdivision thereof) may, in the administration of any tax, general public assistance, driver's license, or motor vehicle registration law within its jurisdiction, utilize the social security account numbers issued by the Commissioner of Social Security for the purpose of establishing the identification of individuals affected by such law, and may require any individual who is or appears to be so affected to furnish to such State (or political subdivision thereof) or any agency thereof having administrative responsibility for the law involved, the social security account

number (or numbers, if he has more than one such number) issued to him by the Commissioner of Social Security.

- **Tenn. Code Ann. Section 67-6-602(a)** Tennessee Code Annotated Section 67-6-602(a) provides that applications for certificate of registration shall be on forms provided by the Department of Revenue and shall include the applicants name, business address and “such other information as the commissioner requires”.
- **Revenue Rule 1320-1-1-.29 TAXPAYER IDENTIFICATION NUMBERS** (1) The Commissioner of Revenue may require, for purposes of tax administration, any person who is liable for any tax administered by the Department of Revenue to disclose to the Department his social security account number or his federal employer's identification number as issued by the U.S. Internal Revenue Service. (2) The failure to disclose, upon request, such information to the Department of Revenue will be cause for the Commissioner to deny or revoke, pursuant to law, any taxpayer's authority to do business in the State of Tennessee.

## Your SSN is Protected

**Tenn. Code Ann. Section 67-1-1702** Tennessee Code Annotated Section 67-1-1702 et seq. prohibits employees of the Department of Revenue, or agents of the state, from disclosing tax information, including taxpayers' social security numbers for purposes other than tax administration or other limited purposes provided in that law.

## Responsibilities after Registration

After registration, the business is required to file all returns by the tax due dates, keep copies of those returns, and maintain records.

If any changes in business contact information occur, you are required to promptly notify the department.

At any time a business has ceased operation, the dealer is required to notify the Department of Revenue within 15 days of closing by filing final tax returns.

It is the responsibility of the owners, officers, partners, or members of a business to keep up with tax law changes. You can stay informed by visiting our website frequently to review tax updates listed by tax type.

## Which Taxes Must Be Filed Electronically?

- Business Tax
- Consumer Use
- Franchise & Excise Tax
- Individual Income Tax
- Motor Fuels
- Professional Privilege Tax
- Sales Tax

## Using Approved Certified Software Vendors

Software providers can make electronic filing easier and more efficient. Certain companies have been tested and are approved to submit tax returns and payments to Revenue. A complete list of software vendors is available on Revenue's website for your convenience in making your own choice.

## Payment Options-available through TNDOR website

TNDOR accepts payments by ACH Debit (no additional charge) and Credit Card (2.49% processing fee). Submitting by 11:59 pm on the due date is to be considered timely. Payments for sales tax can be warehoused for up to 20 days and up to 90 days for any other tax. This allows filers to key their tax information in and file, but only have their accounts debited on the due date of the tax return.

## Payment Options-ACH Debit through Global Payment Systems

For ACH Debit, the taxpayer authorizes the State of Tennessee to electronically transfer tax payments from the taxpayer's depository into the State's account through our third party vendor, Global Payment Systems. Initiation of the transaction occurs through a toll free telephone call or through use of the Internet from the taxpayer. The call or Internet transaction must be made at least one business day before the tax is due by 3:00 p.m. CST.

The actual transfer of funds will take place one business day after the transaction has been initiated. Payment warehousing is available up 90 days via global payment before a payment is due. The entire transaction must be completed by the due date in order to avoid penalty and interest charges.

## **Payment Options-ACH Credit**

For ACH Credit, this option allows the taxpayer to initiate ACH transfers using the CCD + format (Cash Concentration and Disbursement). Most depositories or other currency management service providers usually charge a nominal fee for this service. The taxpayer will contact their depository or currency management service provider and instruct them to initiate the transaction on the day before the due date. The tax payment will then be withdrawn from the taxpayer's account on the due date and be deposited into the State's account. The funds transfer to the State must be completed by the due date in order to avoid penalty and interest charges. An advantage of using this method is that you can pay a large number of accounts (under the same FEIN) with one lump sum payment. Keep in mind that regardless of which method you may choose, in order to avoid penalty and interest charges, you still must file a timely tax return.

## **Online Services**

The electronic commerce department can assist with the majority of services accessed through this page.

**Electronic Filing** - click on any tax type to access online filing

### **Electronic Payments**

- Electronic Payment Options – Chart by tax type the electronic payment methods accepted for the specific tax type
- Pay While Filing Online – Basic information about Credit Card payment and Electronic Funds Transfer accepted through the Department of Revenue website
- Submit a Payment Without a Tax Return - Information on submitting a standalone payment such as estimated payments and notice of assessment payments; ACH Debit and Credit enrollment with Global Payment Systems guide

## **Online Business Registration and Other Information**

- Online Business Registration and Changes – Provides a link to register a business, change a mailing address, and add a new business location
- Electronic Filing Requirements – Chart by tax type what must be filed electronically
- For Software Vendors Only – Log-in information for software vendors
- Frequently Asked Questions – Provides a link to FAQ

## **Register and File Tax Returns Online**

A video explaining the registration process is available on [www.TN.gov/revenue](http://www.TN.gov/revenue). This can be reviewed and paused as needed to allow users to understand how to complete the electronic registration for a username. In order to file business tax online, a username and password must be created. The username and password will give taxpayers access to the secure interface at [www.TN.gov](http://www.TN.gov). To file sales tax, a separate user name and password must be created for TNTAP, the new electronic filing system.

## **Online Services**

To establish a User Name and Password or to begin filing, go to E-file and Pay and choose business tax under Electronic Filing.

## **Common Problems**

### **Username and password do not match.**

Click “Forgot Username”. The system will ask you to enter your email and will then email your username to you. You can then click on “Forgot Password” and reset using security questions. If the system does not find your email address or you continue to receive an error message, call 615-253-0704 or 866-368-6374

### **Wrong business tax classification is on return.**

Call 615-253-0704 or 866-368-6374

### **You cannot file for the correct period.**

- You receive an error that you must file for a period after 8/31/2014: Are you filing a delinquent return? If so, you must file by paper.
- If you still cannot file for the correct period, call 615-253-0704 or 866-368-6374.

### **Website says account number is not found.**

Verify you are on the correct portal - the tax type should appear in the upper right corner.

### **The website will not move forward to review your return.**

Any error message is displayed in red at the top of the page. The most common is "line 5 cannot be more than 50% of line 4".

**Error at settlement date** - leave it blank

## **TNTAP**

**TNTAP (Tennessee Taxpayer Access Point) is the state of Tennessee's new filing system. TNTAP is replacing our aging tax system in an effort to make filing quicker, more efficient and streamlined. TNTAP can be accessed through**

**[https://tntap.tn.gov/eservices/ /](https://tntap.tn.gov/eservices/)**

### **Taxes available on TNTAP**

- Sales Tax
- Liquor by the Drink
- Tobacco
- Professional Privilege Tax

### **Getting started with TNTAP**

- You will need the following:
  - Legal Name
  - SSN/FEIN
  - Recent payment amount or TR3 letter ID
  - Account type, ID, zip code

## What is Sales & Use Tax?

Sales Tax is the primary source of state tax revenue. Tennessee has both state and local tax rates. The general state rate is 7%.

Local jurisdictions (counties and cities) may adopt the local option sales and use tax and may set their local tax rate up to a maximum of 2.75%. Out-of-state taxpayers that do not have locations in this state may opt to collect local tax at a standard local rate of 2.25% rather than collect at the local tax rate where the goods are delivered.

Single Articles - Local tax on single articles is limited to the first \$1,600 of the price of each single article of tangible personal property. There is also an additional state rate of 2.75% that applies to the price in excess of \$1,600 up to \$3,200 of single articles of tangible property.

## Administration of Sales and Use Tax

The Department of Revenue administers both the state and local tax. Sales and Use Tax returns are filed and paid to the Department. The Department distributes the local tax revenues to the cities and counties. The tax is responsibility of the seller and must be collected from the consumer.

## What is subject to Sales and Use Tax?

Sales and Use tax is imposed on:

- sales, leases, or rental of tangible personal property
- warranty and maintenance contracts covering tangible personal property
- only services and amusements enumerated in the statute are subject to sales tax

## **What is “Sales Price” under Tennessee law?**

Sales or purchase price is the measure that is subject to tax. The amount includes the seller’s costs, expenses and charges for the following even if the seller separately itemized the following amounts:

- cost of property sold
- cost of materials used
- labor or service costs
- installation charges
- transportation/Freight expenses
- delivery charges
- handling fees or service fees

## **What is not included in the “Sales Price”?**

“Sales price” does not include:

- discounts given by the seller that are not reimbursed by a third party
- separately itemized interest, financing, or carrying charges are not part of the sales price when a seller makes sales on credit
- separately itemized taxes that are to be collected by the seller from the purchaser are not included in the sales price
- trade-in credit is allowed as a deduction from the sales price. The item traded in must be of like kind and character to the item purchased to receive the trade-in credit

## **What is Use Tax?**

Use tax is imposed on tangible personal property, computer software, computer software maintenance contracts and specified digital products. Use tax applies to out-of-state retail sales sold and shipped to TN customers, to the importation for use, consumption, storage for use, and distribution in this state, and to a contractor’s use of tangible personal property in the performance of a contract where no tax was paid non the purchase.

Use tax is the responsibility of consumers when the seller did not collect Tennessee tax. The use tax rates are the same as sales tax rates. If a product is exempt from sales tax it is also exempt from use tax.

The most common incidence of use tax occurs on out of state purchases, dealer's withdrawal for inventory for personal use, and purchases made over the internet or through catalogs.

Registered taxpayers report and pay use tax on their tax return. Others can file and pay their consumer use tax on-line through the Department's web site.

## **Who Needs to Register for Sales & Use Tax?**

A seller of tangible personal property whose gross sales will exceed \$4,800 in a year is required to register with the department to obtain a sales and use tax account. Also, a service provider whose taxable services exceed \$1,200 in a year is required to register.

Anyone who purchases tangible personal property, computer software, or taxable services and was not charged sales tax by the provider will be liable for use tax and therefore will need to register to obtain a use tax account with the department.

Anyone that does not meet the already mentioned criteria, but yet collects Tennessee sales tax must report the tax collected. The proper way to report is to first obtain a sales and use tax account through applying, and then complete our states sales and use tax returns.

Out-of-state dealers who have no permanent location in Tennessee need to register for Sales & Use tax if they perform any of the following activities: making taxable sales using of in-state solicitors, whether employees or independent contractors, agents, or independent contractor; in-state promotional activity by company personnel or participation in trade shows; using company owned vehicles to make deliveries to Tennessee customers; leasing or renting tangible personal property in Tennessee; and providing any taxable service in Tennessee

Out-of-state dealers who have no permanent location in Tennessee need to register for Sales & Use tax if they repair, install, or assemble tangible personal property in Tennessee or use of an agent or independent contractor to perform those services in Tennessee; provide telecommunication services to subscribers located in Tennessee or collect TN Sales Tax in any manner, even if you do not meet the above criteria.

## **Rule 129**

Rule 129 states that out-of-state dealers who engage in the regular and systematic solicitation of consumers in this state through any means that have sales exceeding \$500,000 during the previous 12-month period must either register for a sales & use tax

account and begin collecting tax beginning on 7/01/2017 if the out-of-state dealer currently meets the \$500,000 threshold, or register for a sales & use tax account and begin collecting tax by the first day of the third calendar month in which the dealer meets the threshold.

### **Revenue Modernization Act: Nexus**

An out-of-state dealer is presumed to have nexus in Tennessee if the dealer pays an in-state party a fee or commission to route customers to the dealer, directly or indirectly using a link on an internet website or any other means, AND the dealer derives more than \$10,000 over the past 12 months from referred customers.

### **What Can I Do With My Blanket Certificate of Resale?**

After your application has been received and processed, the department of revenue will issue a blanket certificate of resale to your business. This certificate will allow you to make purchases for your inventory without paying sales tax to your supplier if you provide a completed copy to them. You are then required to collect sales tax from your consumer at the time those items are purchased by the end user.

This certificate is for resale purchases only. This certificate is not to be use for any purchases that are not for resale and is not to be shared with others to make purchases.

### **Tax Exempt Sales**

- Vendor Resale-when a certificate of resale has been obtained by the dealer from the purchaser
  - Agriculture exempt sales when an Agricultural Certificate of Exemption has been obtained from the purchaser
  - Nonprofits that hold a TDOR exemption certificate or out-of-state 501(c)(3)
  - Government sales to Tennessee state and local agencies and Federal agencies
- 
- Interstate Commerce, where possession of a product takes place outside of TN
  - SNAP sales, formerly known as food stamps

## **What Are My Obligations?**

Sales and Use Tax filers are obligated to maintain proper documentation for exempt sales made and must maintain proper documentation to support sales figures reported to the department.

Sales and Use Tax returns are required to be filed electronically. You are also required to file a return whether or not any sales were made during any reporting period.

At any time a business has ceased operation, the dealer is required to file a final tax return with the Department of Revenue within 15 days of closing.

## **Sales & Use Tax on Food**

Currently, the state tax rate on food and food ingredients is 5%. Local tax rates still apply.

Food is defined in the Tenn. Code Annotated as substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value.

## **Contractors**

Contractors are considered the user and consumer of materials used in performance of a contract. Therefore, they cannot use a resale certificate when purchasing materials for a project. Generally, a contractor is responsible for tax on the cost price of materials, but labor performed on realty is not subject to tax.

## **Retail Accountability Program**

The Retail Accountability Program (RAP) ensures that sales tax collected by retailers is submitted to the State of Tennessee. The Department of Revenue monitors and audits sales tax collected and remitted on beer, tobacco, and grocery items. The Retail Accountability Program requires wholesalers and distributors to report these types of items sold to convenience stores on a monthly basis.

## **Sales Tax Holiday**

The annual sales tax holiday is always held the first full weekend of August. The following items are exempt that weekend only:

- Clothing \$100 or less

- School supplies \$100 or less
- School art supplies \$100 or less
- Computers \$1500 or less (tablets are computers and qualify; E-readers do not qualify for exemption during holiday.)

## What is Business Tax?

In 1971, Business Tax was enacted by the State Legislature to replace an ad valorem tax on merchant's inventories.

With a few exceptions, all businesses that sell goods or services must pay business tax. This includes businesses with a physical location in the state as well as out-of-state businesses performing certain activities in the state.

The business tax is considered a privilege tax and is levied on annual gross receipts and not on profits. The only deductions allowed are provided in the law.

## Who is Exempt from Business Tax?

Tenn. Code Ann. Section 67-4-708 (3)(c) provides a listing of service-based businesses that are exempt from business tax. Only the services listed are exempt.

## Local and State Governments Administer Business Tax

All counties are subject to the tax equally. The cities and counties issue business licenses at the local level. However, under the 2013 legislation, the county business tax is actually now defined as a state business tax. Business tax for cities who have passed ordinances for business tax also apply – many businesses pay two taxes – one for the state and one for the city. All taxes are paid to the Tennessee Department of Revenue.

The state of Tennessee is responsible for collecting tax returns and payments, auditing business taxes, and allocating the money back to the local governments.

## Licenses Are Issued By Local Governments

Counties and cities issue **standard business licenses** for businesses with \$10,000 or more in taxable gross income for a one-time fee of \$15. A standard license is renewed annually for no additional fee when the tax return has been filed and taxes paid with the Department of Revenue. **Any business in Tennessee having gross income of \$3000 or**

**more that is not otherwise exempt from business taxes must have a current business license.**

A **minimal activity license** may be obtained annually for businesses having \$3,000 to \$9,999 in gross income. The license cost is \$15 each year.

Businesses having less than \$3,000 in gross income do not need a license, but can obtain a license upon request.

## **Personal Property Taxes Are Deductible**

The law provides that a business owner may deduct the personal property tax against the business tax liability, but is limited to 50% of the overall liability, and must still pay the \$22 minimum tax due. As for location and jurisdiction, this provision applies only to personal property located at that location and that the deduction is taken separately for the county and city.

## **Classifications and Tax Rates Are Tied Together**

There are five main classifications of businesses. There are different rates of tax for each classification and those rates are further split out into a wholesale and a retail rate. To be shown as a wholesaler, more than 50% of the taxable gross sales must be at wholesale. Otherwise, the business is considered to be a retailer. Apportioning sales between wholesale and retail is not allowable.

Classification is determined by dominant business activity, meaning the major or principal source of taxable gross sales.

## **Business Tax Classification 1A**

- Sales of food and beverage for home consumption
- Retail Rate = .001 (1/10 of 1%)
- Wholesale Rate = .00025 (1/40 of 1%)
- Minimum Tax = \$22

### **Business Tax Classification 1B**

- Sales of hardware, building materials, and farm equipment
- Retail Rate = .001 (1/10 of 1%)
- Wholesale Rate = .000375 (3/80 of 1%)
- Minimum Tax = \$22

### **Business Tax Classification 1C**

- Sales of farm and nursery products
- Retail Rate = .001 (1/10 of 1%)
- Wholesale Rate = .000375 (3/80 of 1%)
- Minimum Tax = \$22

### **Business Tax Classification 1D**

- Retail sales of gasoline, diesel fuel, and motor oils
- Retail Rate = .0005 (1/20 of 1%)
- No Wholesale Rate
- Minimum Tax = \$22

### **Business Tax Classification 1E**

- Wholesale sales of gasoline and diesel fuel
- No Retail Rate
- Wholesale Rate = .0003125 (1/32 of 1%)
- Minimum Tax = \$22

## Business Tax Classification 2

- Sales of TTP such as cars and accessories, clothing, home furnishings, prescription medicines, prepared foods, and florists
- Catch all for tangible personal property that is not specifically named in any other classification
- Retail Rate = .0015 (3/20 of 1%)
- Wholesale Rate = .000375 (3/80 of 1%)
- Minimum Tax = \$22

## Business Tax Classification 3

- Sales of Services. Sales of TPP such as candy, books, sporting goods, jewelry, tobacco & supplies, toys, novelty gifts, and prosthetics
- Retail Rate = .001875 (3/16 of 1%)
- Wholesale Rate = .000375 (3/80 of 1%)
- Minimum Tax = \$22

## Business Tax Classification 4

- Contractors who install personal property or construct and improve real property, and sales by commodity brokers or livestock auctions of farm products
- Tax Rate = .001 (1/10 of 1%)
- Minimum Tax = \$22

## Contractors Have Special Requirements

Contractors may deduct amounts paid to a subcontractor if:

1. The subcontractor has their own business license or contractor's license (not a minimal activity license).
2. The subcontractor is making improvements to real property.

3. Submit total of all subcontractors on Line #8, Schedule A.
4. The contractor maintains a copy of the license, and a completed copy of Schedule B with subcontractor's name, address, and amount paid.

## **Fiscal Year Filing Required**

Taxpayers file their tax returns based on their fiscal year. This applies to all classifications. New businesses must tell Revenue or the city/county clerk what their fiscal year is when registering.

## **Filing Correctly**

Returns are due on 15th day of the 4th month following the end of the fiscal year and are due same day as federal tax return is due. The business tax return must be filed and paid electronically.

If the return becomes delinquent, penalty and interest is assessed.

## **Minimum Tax Due For All Taxpayers**

All businesses must pay a minimum amount of tax. Classifications 1 through 4 have minimum of \$22.

Public Chapter 1134, Section 45 further clarifies that all businesses are subject to these minimum tax requirements – no such thing as a \$0 business tax return.

## **License Periods**

Current licenses expire 30 days past due date for next tax return.

Newly-issued standard and minimal activity licenses expire 30 days after the due date for the tax return.

Minimal activity licenses follow the same license period as taxpayers having standard business licenses.

Change an Address	<a href="https://apps.tn.gov/bizreg/">https://apps.tn.gov/bizreg/</a>
Close Your Business	<a href="http://tn.gov/revenue/article/close-your-business">http://tn.gov/revenue/article/close-your-business</a>
Compliance Information	<a href="http://tn.gov/revenue/topic/revenue-compliance-information">http://tn.gov/revenue/topic/revenue-compliance-information</a>
County Clerk Locations	<a href="http://tn.gov/revenue/article/county-clerks-locations">http://tn.gov/revenue/article/county-clerks-locations</a>
E-file and Pay	<a href="http://tn.gov/revenue/section/e-file-and-pay">http://tn.gov/revenue/section/e-file-and-pay</a>
General Revenue Provisions	<a href="http://tn.gov/revenue/article/general-revenue-provisions">http://tn.gov/revenue/article/general-revenue-provisions</a>
Hot Topics	<a href="http://tn.gov/revenue/section/hot-topics">http://tn.gov/revenue/section/hot-topics</a>
Important Notices	<a href="http://tn.gov/revenue/article/important-notices">http://tn.gov/revenue/article/important-notices</a>
Online Tax Registration	<a href="https://apps.tn.gov/bizreg/">https://apps.tn.gov/bizreg/</a>
Out-of-State Offices	<a href="http://tn.gov/revenue/article/office-locations-out-of-state">http://tn.gov/revenue/article/office-locations-out-of-state</a>
Request a Refund	<a href="http://tn.gov/revenue/article/request-a-refund">http://tn.gov/revenue/article/request-a-refund</a>
Revenue Rules	<a href="http://share.tn.gov/sos/rules/1320/1320.htm">http://share.tn.gov/sos/rules/1320/1320.htm</a>
Tax Delinquencies	<a href="http://tn.gov/revenue/article/tax-delinquencies">http://tn.gov/revenue/article/tax-delinquencies</a>
Tax Forms	<a href="http://tn.gov/revenue/topic/revenue-forms">http://tn.gov/revenue/topic/revenue-forms</a>
Tax Fraud	<a href="http://tn.gov/revenue/section/tax-fraud">http://tn.gov/revenue/section/tax-fraud</a>
Tax Guides	<a href="http://tn.gov/revenue/article/tax-guides">http://tn.gov/revenue/article/tax-guides</a>
Tax Resources	<a href="http://tn.gov/revenue/section/tax-resources">http://tn.gov/revenue/section/tax-resources</a>
Taxes	<a href="http://tn.gov/revenue/section/taxes">http://tn.gov/revenue/section/taxes</a>
Taxpayer Bill of Rights	<a href="http://tn.gov/revenue/article/taxpayer-bill-of-rights">http://tn.gov/revenue/article/taxpayer-bill-of-rights</a>
Tennessee Code Annotated	<a href="http://www.lexisnexis.com/hottopics/tncode/">http://www.lexisnexis.com/hottopics/tncode/</a>

*Hours of Operation: Monday - Friday, 8 a.m. - 4:30 p.m. (Central Time), excluding state holidays.  
Please contact a tax professional for assistance in completing all tax forms.*

## General Call Center

The General Call Center is available to answer general questions about Tennessee tax law statutes, tax account information, correspondence/letters/notices received in the mail, and the preparation of tax returns.

**Nashville-area and out-of-state:** (615) 253-0600

**Statewide toll-free:** (800) 342-1003

**Fax:** (615) 253-6299; (615) 253-3580

### Phone Menu Options:

- 1 - Transfer to Electronic Filing hotline
- 2 - Sales Tax
- 3 - Business Tax
- 4 - Professional Privilege Tax
- 5 - Hall Income Tax
- 6 - Transfer to Franchise and Excise Tax hotline
- 7 - Other Taxes

## Electronic Filing Hotline

Electronic filing of returns is available for business tax, consumer use tax, franchise and excise taxes, Hall income tax, professional privilege tax, and sales tax. This hotline can assist with questions regarding electronic filing, including: Setting up usernames or passwords, troubleshooting problems and error messages on Revenue's online filing websites, and provide guidance for submitting electronic payments.

**Nashville-area and out-of-state:** (615) 253-0704

**Statewide toll-free:** (866) 368-6374

**Fax:** (615) 532-2299

## General Registration

General Registration answers questions and provides assistance regarding the registration for the following taxes: sales, business, rental surcharge, tire, used motor oil, bail bonds and assistance with the requirements of applying for a non-profit, federally chartered credit union or agricultural exemption for sales tax.

**Nashville-area and out-of-state:** (615) 253-0601

**Fax:** (615) 532-9784

## Franchise & Excise Tax Hotline

**Nashville-area and out-of-state:** (615) 253-0700

**Statewide toll-free:** (800) 397-8395

**Fax:** (615) 741-3859, (615) 741-0682

### Phone Menu Options:

- 1 - F&E tax returns, statutes, and questions about notices
- 2 - F&E tax account, registration and updates, and tax clearances

## Tobacco, Alcohol and Miscellaneous Tax Hotline

**Nashville-area and out-of-state:** (615) 253-0680

**Statewide toll-free:** (844) 430-7678

**Fax:** (615) 741-0682

### Phone Menu Options:

- 1 - Tobacco
- 2 - Alcohol Taxes - Beer, liquor-by-the-drink, direct shippers, brand registration, wholesale gallonage, mixing bar, wine tax, alcohol bonds
- 3 - Miscellaneous Taxes - Litigation, coin-operated amusement, severance, gross receipts (bottlers, utilities, vending for non-profit organizations), marriage, and realty transfer

## **Additional Assistance**

Audit Division: (615) 741-3680  
Bankruptcy: (615) 532-6322  
EDI: (615) 532-6916  
Hall Income Tax: (615) 532-6439  
Hearing Office: (615) 741-3810  
Human Resources: (615) 741-2828  
Inheritance, Estate and Gift Taxes: (615) 532-6438  
Legal Office: (615) 741-2348  
Liens/Releases: (615) 741-7074  
Local Government Hot Line: (866) 562-2549  
Media Relations: Kelly Cortesi (615) 770-6942  
Motor Fuels Refunds: (615) 532-6902  
Motor Fuels Registration: (615) 532-5694  
Motor Fuels: (615) 532-6124  
Penalty Waivers: (615) 532-6464  
Refunds: (615) 741-0443  
Speakers Bureau: Dayna Patzner (615) 532-4975  
Special Investigations: (615) 365-6200  
Tax Enforcement: (615) 741-7071  
Tax Fraud (800) FRAUDTX or (800) 372-8389  
Voluntary Disclosure: (615) 741-8319

## **Regional Offices**

Chattanooga Office: (423) 634-6266  
Jackson Office: (731) 423-5747  
Johnson City Office: (423) 854-5321  
Knoxville Office: (865) 594-6100  
Memphis Office: (901) 213-1400



# Tennessee Office Locations

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## **Chattanooga Office**

1301 Riverfront Parkway, Suite 203  
Chattanooga, TN 37402  
Phone: (423) 634-6266

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## **Columbia Office**

Mailing Address:  
P.O. Box 739  
Columbia, TN 38402

Location Address:  
2486 Park Plus Dr., Suite A  
Columbia, TN 38401  
Phone: (931) 380-2523

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## **Cookeville Office**

Mailing Address:  
P.O. Box 2787  
Cookeville, TN 38502

Location Address:  
1100 England Drive, Suite 4A  
Cookeville, TN 38501  
Phone: (931) 526-9699

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## **Jackson Office**

Lowell Thomas State Office Building  
225 Dr. Martin Luther King Dr., Suite 340  
Jackson, TN 38301  
Phone: (731) 423-5747

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## **Johnson City Office**

204 High Point Dr.  
Johnson City, TN 37601  
Phone: (423) 854-5321

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## **Knoxville Office**

Mailing Address:  
P.O. Box 14035  
Knoxville, Tn. 37914

7175 Strawberry Plains Pike, Suite 209  
Knoxville, TN 37914  
Phone: (865) 594-6100

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## **Memphis Office**

3150 Appling Rd.  
Bartlett, TN 38133  
Phone: (901) 213-1400

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## **Nashville Office**

Andrew Jackson State Office Building  
500 Deaderick St.  
Nashville, TN 37242  
Phone: (615) 253-0600

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## **Shelbyville Office**

Mailing Address:  
P.O. Box 144  
Shelbyville, TN 37162

Location Address:  
875 Union St., Suite B & C  
Shelbyville, TN 37160  
Phone: (931) 685-5010