



TN Tax Overview for New Businesses

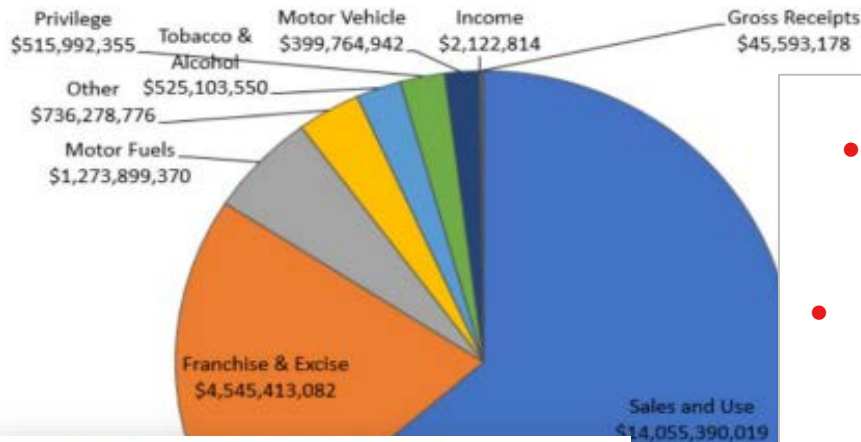
TN Dept. of Revenue

January 2026

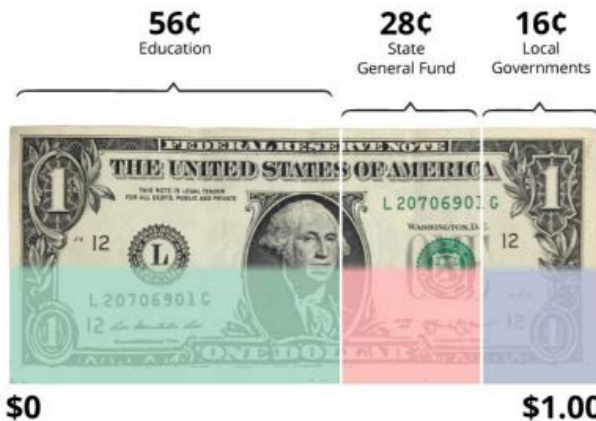


Taxpayer Services Division, TN Dept. of Revenue

Breakdown of State Revenue Sources: Revenue by Source- FY2024

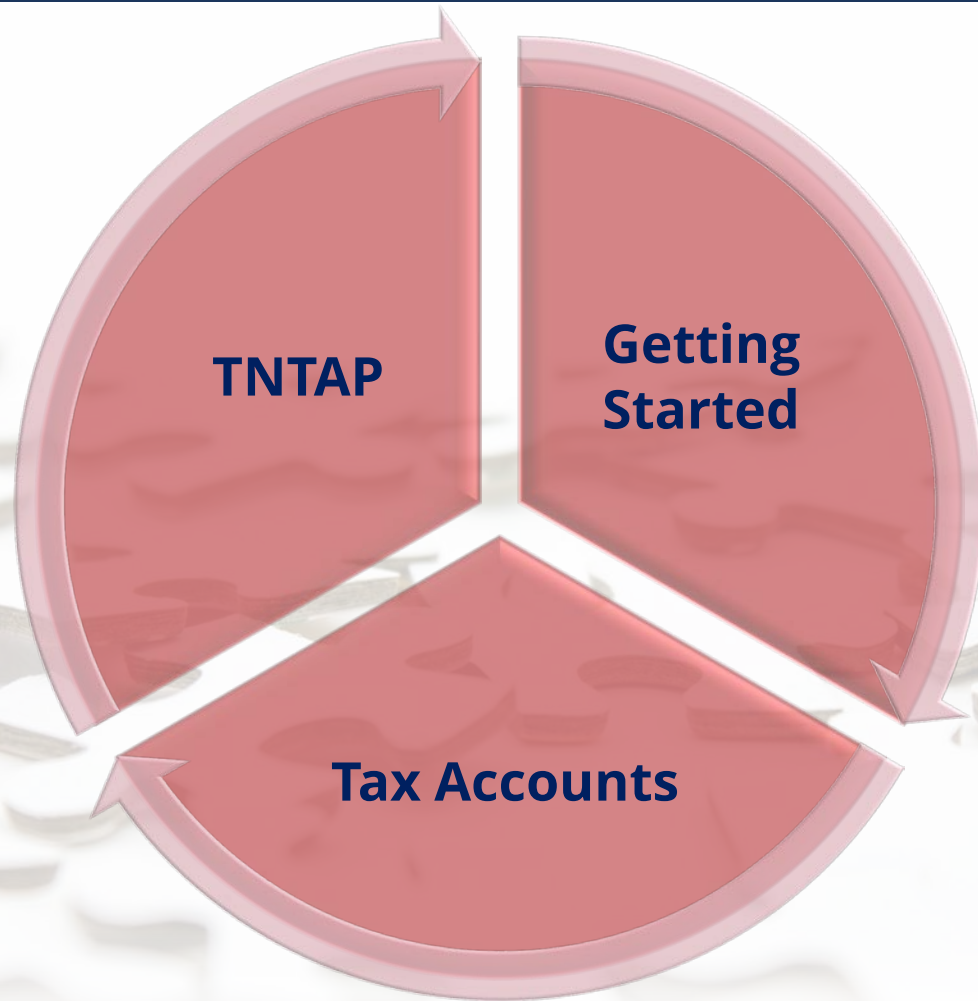


How Each Sales Tax dollar is spent:



- Customer service arm of TDOR
- Answer taxpayer questions
 - Educate to improve compliance
 - Registration
- Call center operations
- Processing of exemption applications

Workshop Overview





®

Getting
Started



Natural Disaster Sales Tax Relief for Residents

Tennessee residents whose primary home was damaged by a natural disaster can apply for a refund of sales tax, up to \$2,500, on appliances, furniture, and building supplies. [Read more here.](#)



TNTAP

E-File & Pay



Questions?

Revenue Help



Taxes



HOT TOPICS

News & Publications

Welcome!

Hot Topics: [Click here to read the latest updates](#) from Revenue.



Title and Registration



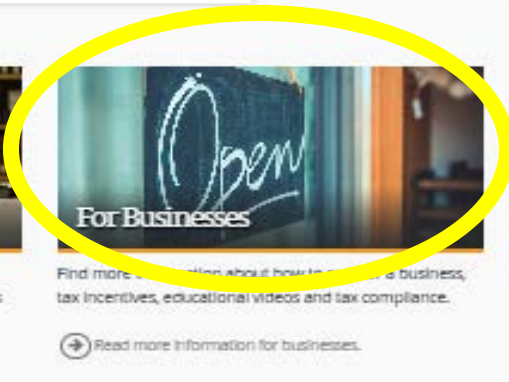
Motor Carrier



Tax Resources

Find Tennessee Code, important notices, legislative summaries, tax rulings, collection summaries, tax forms and more here.

➔ Read tax resource information.



Open For Businesses

Find more information about how to start a business, tax incentives, educational videos and tax compliance.

➔ Read more information for businesses.



Taxpayer Education & Outreach

Find information on tax workshops, speakers bureau, rural community outreach and university seminars.

➔ Read taxpayer education and outreach information.

For New Businesses

New Business Checklist



Licenses Permits and More!

What	Where	Required for
Business License	County/City Clerks office	Most businesses with few exceptions (more info later!)
Charter/Business Registration	TN Secretary of State	Partnerships, corporations, LLCs, business trusts
Federal Employee Identification Number	Internal Revenue Service (IRS)	Partnerships, corporations, LLCs, business trusts AND all businesses with employees regardless of structure
Unemployment Insurance	TN Dept. of Labor & Workforce Development	All businesses with employees/payroll
Professional License	TN Dept. of Commerce & Insurance	Certain professions (contractors, cosmetologists, insurance agents, etc.)
Alcohol License	TABC	Sales of alcoholic beverages for consumption on the premises
Tax Accounts	TN Dept. of Revenue	Most businesses with few exceptions (more info later!)



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Tax Accounts



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www.tn.gov/revenue

Common TN Taxes for Businesses

TAX TYPE	APPLIES TO
Sales Tax	OVER \$4800 ANNUAL RETAIL TPP SALES AND/OR OVER \$1200 ANNUAL TAXABLE SERVICES
Business Tax	MOST BUSINESSES (ENTITY DOESN'T MATTER) WITH \$100K+ IN ANNUAL RECEIPTS . RENEWS ANNUAL STANDARD BUSINESS LICENSE ISSUED BY LOCAL CLERK(S). [MINIMAL LICENSE REQUIRED FOR UNDER \$100K, RENEWABLE ANNUALLY AT WITH LOCAL CLERK]
F&E Tax	BUSINESSES REQUIRED TO REGISTER WITH TN SOS (CORPORATIONS, LLCS , ETC. SOLE PROPS DO NOT OWE)

Sales Tax Basics

Applies to retailers with **over \$4800 annually in TPP** and/or providers of **over \$1200 annually in taxable services**

TAXABLE	RATE	WHO PAYS	FILING FREQUENCY	NOTES
"STUFF" (TPP), SOME SERVICES	LOCATION BASED. STATE + LOCAL RATE. SOME SPECIAL RATES	BUSINESS COLLECTS FROM BUYER AND REMITS	ANNUALLY, QUARTERLY, OR MONTHLY (DEPENDANT ON SALES AMT)	LOTS OF EXEMPTIONS. RESALE CERTIFICATE

- [Sales Tax Manual](#)
- [Sales Tax Basics webinar pdf](#)
- [Sales Tax Basics webinar video](#)



Business Tax Basics

Applies to most businesses (entity doesn't matter) with **\$100k+ in annual gross receipts**. Renews annual STANDARD BUSINESS LICENSE *issued by local clerk(s)*.
[minimal license required for under \$100k, renewable annually at with local clerk]

TAXIBLE	RATE	WHO PAYS	FILING FREQUENCY	NOTES
ANNUAL GROSS RECEIPTS	LOCATION BASED. BASED ON CLASSIFICATION AND RETAILER/WHOLESALE	BUSINESS	ANNUALLY (15TH DAY OF 4TH MONTH AFTER FYE)	CLOSELY TIES WITH LOCAL STANDARD BUSINESS LICENSE

- [Business Tax Manual](#)
- [Business Tax Basics Webinar pdf](#)
- [Business Tax Basics Webinar video](#)



F&E Tax Basics

**Applies to businesses required to register with TN
SOS (Corporations, LLCs, etc.
[SOLE PROPS DO NOT OWE]**

TAXABLE	RATE	WHO PAYS	FILING FREQUENCY	NOTES
FRANCHISE= NET WORTH + EXCISE= NET EARNINGS/LOSS	F= \$.25 PER \$100 E=6.5%	BUSINESS	ANNUAL (15TH DAY OF 4TH MONTH AFTER FYE (EXTENSION AVAIL., ESTIMATED PAYMENT APPLY TO SOME BUSINESSES)	CLOSELY TIES TO IRS ANNUAL FILING AND SOS REG

- [F&E Tax Manual](#)
- [F&E Tax Basics Webinar pdf](#)
- [F&E Tax Basics Webinar video](#)



OTHER TAX ACCOUNTS – General Information

- Did you know that Tennessee has over two dozen different state taxes and fees? Other major taxes include liquor by the drink, tire fee, motor fuel, and tobacco taxes.
- Link: [Tax Webpages](#)
- Link: [Tax Manuals](#)
- Link: [Webinar Video Library](#)
- Link: [RevenueHelp Tax FAQ's](#)

Liquor-by-the-Drink (LBD) Basics

Applies to businesses selling "alcohol and wine" by the drink for consumption on premise (beer handed locally).

TAXIBLE	RATE	WHO PAYS	FILING FREQUENCY	NOTES
ALCOHOL AND WINE	15%	CUSTOMERS PAY, BUSINESS REMITS	MONTHLY	CLOSELY TIES TO ABC LICENSE

- [Alcohol Manual](#)
- [Webinar](#)
- [Bars & Restaurants Tax Manual](#)



GENERAL TAX ACCOUNT INFORMATION

- Delinquencies
 - Penalties and interest apply to any deficient/delinquent payments.
 - A penalty of 5% of the unpaid amount is added for each month (or partial month) that a payment is delinquent or deficient, up to a maximum of 25%.
 - Interest is computed at the [current rate of interest](#).
- Collections will be made on any taxes not filed/paid.
- If taxes are overpaid, refunds or credits can be issued.

Webinar: [Tax Compliance & the Collection Process](#)

What You Need to Do to Close Your Business

YOU MUST NOTIFY US WITH ANY BUSINESS OWNERSHIP CHANGES OR CLOSURE

- All closures require that businesses file final tax returns and remit taxes for which they are registered.

WEBINAR LINK:
**CLOSING A
BUSINESS**



®

TNTAP

Navigate to TNTAP

The screenshot shows the Tennessee Department of Revenue website. At the top left is the TN Department of Revenue logo. To the right is a search bar labeled 'Search Revenue'. Below the logo is a navigation menu with items: 'How Do I...', 'E-filing Information', 'Taxes', 'Tax Resources', 'Title and Registration', 'Motor Carrier', and 'Revenue News'. A large yellow circle highlights the 'TNTAP E-File & Pay' button, which is part of a grid of service tiles. Other tiles include 'Questions? Revenue Help', 'HOT TOPICS News & Publications', 'Taxes', 'Title and Registration', and 'Motor Carrier'. Below the grid is a 'Welcome!' section with a 'Hot Topics' link. At the bottom are three sections: 'Tax Resources', 'For Businesses', and 'Taxpayer Education & Outreach', each with a brief description and a 'Read more' link.

OVERVIEW - TNTAP

- ✓ Register for tax accounts
- ✓ Electronic filing for all Tennessee tax accounts
- ✓ Schedule payments in advance
- ✓ Automatic correction of common errors
- ✓ Amend returns
- ✓ Access returns, certificates, and letters
- ✓ Much more!

 www.tn.gov/revenue > TNTAP



All taxpayers should have access to the master TNTAP account!

RevenueHelp/TNTAP

[TN.gov/revenue](https://www.tn.gov/revenue) > Revenue Help

Tennessee Taxpayer Access Point (TNTAP)

General TNTAP How-to Videos

About TNTAP

TNTAP Login

TNTAP Registration

TNTAP Payments

TNTAP Tax Returns

How-to Videos: Licensed Distributor Reports

- ★ [Creating a TNTAP logon](#)
- ★ [TNTAP: Filing a Sales Tax Return](#)
- ★ [TNTAP: Filing a Business Tax Return](#)
- [Logging into TNTAP](#)
- [Gain Access to Another Account](#)
- [TNTAP: Gaining Access as a Third Party](#)

TNTAP Assistant



Username

Password

Log in

Forgot username or password?

New to TNTAP?
Create a Logon

TNTAP Assistant

I am able to guide you through TNTAP as well as answer some common questions.

How can I help you today?

real person

Send us a [message](#) or give us a [call](#) to speak with a live representative.

Send A Message

Link for Revenue contact page

TNTAP Assistant's answer doesn't make sense.

Type your message...



TNTAP Home Page/Summary

 TNTAP



JIM JONES CORP

-*0351
500 DEADERICK ST
NASHVILLE TN 37242-0001

Welcome, First Last

You last logged in on Saturday, 11/15/2021 10:30:42 AM

[Manage My Profile](#)

[Favorites](#) [Summary](#) [Action Center](#) [Settings](#) [More...](#)

Filter



Business Tax

JIM JONES CORP
10624 GENLOU RD
CHESTERFIELD VA 23832-7272

Account

Balance
\$0.00

- > Make a Payment
- > View/File Returns
- > Additional Actions/Licenses

Franchise and Excise Tax

JIM JONES CORP
10624 GENLOU RD
CHESTERFIELD VA 23832-7272

Account

Balance
\$0.00

- > Make a Payment
- > View/File Returns
- > Additional Actions

TNTAP Action Center

Favorites Summary **Action Center** ³ Settings More...

Filter

JIM JONES CORP

-*0351

500 DEADERICK ST
NASHVILLE TN 37242-0001

You have 7 unread messages

Messages sent to you may contain important information about your accounts.

[View Messages](#)



Sales and Use Tax

JIM JONES CORP

 RD
CHESTERFIELD VA 23832-7272

\$15.00 balance due

You have a balance due. Penalty and/or interest may be applied if this balance remains outstanding.

[Make a Payment](#)



Sales and Use Return for 30-Apr-2021 needs to be filed

A return needs to be filed. Returns filed late may be subject to a penalty.

[File Return](#)



TNTAP, More...

TNTAP

< Work with Someone Else

JIM JONES CORP
**.*0351
500 DEADERICK ST
NASHVILLE TN 37242-0001

Welcome, First Last
You last logged in on Saturday, Jun 19, 2021 10:30:42 AM
[Manage My Profile](#)

[Favorites](#) [Summary](#) [Action Center](#) [Settings](#) [More..](#)

Manage Accounts

Manage accounts and locations.

- > Register New Account
- > Register New Location
- > Gain Access to An Account
- > Look Up Tax Account Numbers

Payments

Manage payments for this customer.

- > Request a Payment Plan
- > Cancel a Payment Plan

Additional Services

Additional Services

- > **Print Certificate**
- > Request a Customer Refund
- > Submit Power of Attorney
- > Principal Surety Bond Form
- > Bond Rider Form
- > Obtain a Franchise/Excise Tax Clearance
- > Apply or Renew F&E Tax Exemption

Access

Manage users who have access to this customer.

- > View Access
- > Manage Access

Names & Addresses

View or update names and addresses associated to this customer.

- > Manage Names & Addresses

Letters

View letters I've received from the agency.

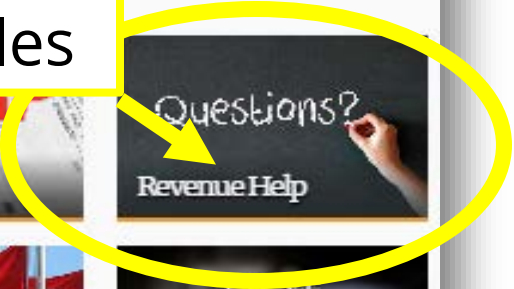
- > **View Letters**

[Submissions](#) [Revenue Help](#)

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Help Articles



E-File & Pay

Taxes

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[@TNDeptofRevenue](https://twitter.com/TNDeptofRevenue)

Sign Up for Email Updates:

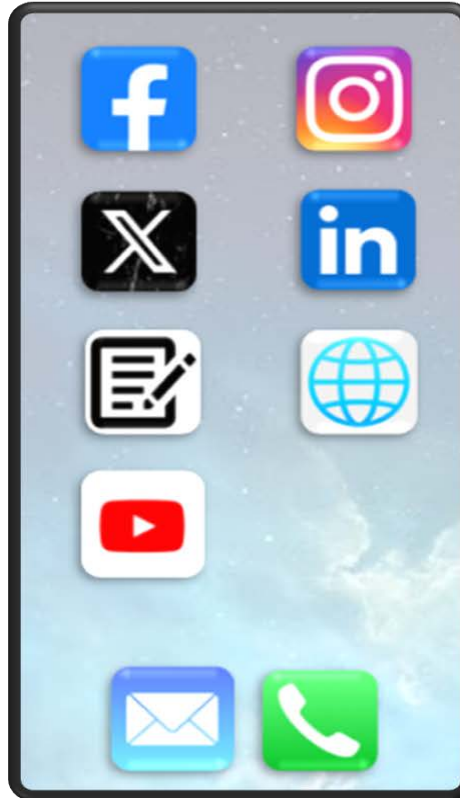
[Revenue News](#)

YouTube:

[@TDOR2013](https://www.youtube.com/@TDOR2013)

Email Us:

Revenue.Support@tn.gov



Instagram:

[@TNRevenue](https://www.instagram.com/TNRevenue)

LinkedIn:

[@TennesseeDepartmentofRevenue](https://www.linkedin.com/company/TennesseeDepartmentofRevenue)

On the Web:

www.tn.gov/revenue

Call the Tax Help Line:

615.253.0600

SUPPORT STAFF AVAILABLE TO ASSIST YOU M-F 8am - 4:30pm

[All Dept. of Revenue Contact Numbers and Office Locations](#)



Other Resources

- **TN Department of Economic & Community Development (ECD) Smart Start Guide:**
<https://www.tn.gov/content/dam/tn/e cd/documents/bero/TNSmartStartupGuide.pdf>
 - Smart Start Portal: <https://www.tnsmartstart.com/>
- **Tennessee Small Business Development Center(TSBDC):**
<https://www.tsbdc.org/>
- **SCORE Association:** www.SCORE.org
- **Small Business Administration:** www.sba.gov

Questions

