



TENNESSEE DEPARTMENT OF REVENUE
Business Tax Registration Application

RV-F1321001 (04/18)

Answer all questions below completely. Incomplete and unsigned applications will delay processing.

1. Business FEIN or SSN <i>(required)</i>	2. Start Date for Location in Jurisdiction	3. Fiscal Year End Date
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4. Type of Ownership (choose only one box below):

- | | | |
|--|---|---|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Partnership <i>(all types)</i> | <input type="checkbox"/> Corporation <i>(all types)</i> |
| <input type="checkbox"/> Marital Joint Ownership
Other Spouse's SSN:
_____ | <input type="checkbox"/> Limited Liability Company
<i>(choose one below)</i> | |
| <input type="checkbox"/> Estate or Trust | <input type="checkbox"/> Multi-Member LLC | <input type="checkbox"/> Single Member LLC |

5. Legal Name of Business _____

6. Primary Address (physical address where records are located; no P.O. box) _____ City _____ State _____ ZIP Code _____

7. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet if needed. See Instructions.)

Title	Title
SSN of owner or FEIN of owning business, if available	SSN of owner or FEIN of owning business, if available
First and Last Name of Owner or Name of Owning Business	First and Last Name of Owner or Name of Owning Business
Telephone Number with Area Code	Telephone Number with Area Code
Email	Email
Address	Address
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____

8. "Doing Business As" (DBA) Name (if different from #5 above) _____

9. Classification (select below or write in)
 Classification: _____

10. License Type
 Standard Business License Minimal Activity License

11. Business Location Address (physical address only; no P.O. box) _____ City _____ State _____ ZIP Code _____

12. Business Activity at this Location _____

13. Business Mailing Address _____ City _____ State _____ Zip Code _____

14. Business Telephone Number _____ Business Fax Number _____ Business Email Address _____

15. Contact Name _____ Contact Telephone Number _____ Contact Email Address _____

<p>16. Signatures Required! This application must be signed by an owner, officer, member or partner of the entity listed above. Do not print or use a stamp.</p> <p>The statements made on this application are true to the best of my knowledge and belief.</p> <p>Signature: _____ Date: _____ <i>Owner, Officer, Member, or Partner</i></p> <p>Signature: _____ Date: _____ <i>Owner, Officer, Member, or Partner</i></p>	<p>For Department Use Only</p>
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**Electronic filing and payment of taxes is required for business tax.
Please visit www.TN.gov/revenue for more information.**

Instructions: Business Tax Registration Application

General Information

The Business Tax Application is used to apply for tax registration for Tennessee's business tax. This application cannot be used to register for other Tennessee tax obligations. Businesses must register for sales tax, franchise and excise tax, and other taxes online at www.TN.gov/revenue or by paper application.

Registration for business tax using this application will not be complete until you have paid the business license fee and obtained your business license from the appropriate county clerk and, if applicable, your city business tax official.

You must submit a fully completed the application in a timely manner to ensure that you are properly registered for this tax or you may make your application online. For information on how to register your business online, visit the Tennessee Department of Revenue's website at www.TN.gov/revenue and click on E-file and Pay.

You must complete one application for each business location. Upon registration, your county clerk or city official will issue your business tax license. A \$15 fee is required for your initial license. Once registered, the local licensing official will send your record electronically to your city or county official based on your location. You must also pay the required \$15 fee for the initial license at the appropriate city/county official's office.

A standard business license is renewed by the annual payment of tax to the Tennessee Department of Revenue. Once this tax is paid each year, the county clerk or city official will provide a license for the next year. There is no charge for a renewal license.

Business tax minimal activity licenses are renewed each year by payment of an annual \$15 fee.

It is important that you notify the Tennessee Department of Revenue if:

- The business ownership changes in any manner including:
 - selling or closing of the business,
 - adding or changing partners,
 - any transfer or change in the ownership of the business,
 - any change in corporate structure requiring a new charter or certificate of authority; or
- The business location changes.

Instructions

- 1) Enter the business' federal employer identification number (FEIN) or the owner's social security number (SSN).
- 2) Enter the starting date for this business location (month, date, and year).
- 3) Enter the business' fiscal year end date. This is the year end date the business uses for federal tax purposes.
- 4) Enter the type of ownership for the business. If the entity is a marital joint, enter the SSN for the other spouse.
- 5) Enter the business' legal name. This is the same name used for federal tax purposes or registered with the Tennessee Secretary of State's office.
- 6) Enter the physical address for the business. This cannot be a post office box or address for a mail facility.
- 7) Enter the owner information for one or more business contacts. Complete each item. A social security number is not required. If a business is owned by another business, enter the FEIN of the owning business here. This cannot be the same as the FEIN noted under #1 above.
- 8) Enter the "doing business as" (DBA) name, if any.
- 9) Enter the business tax classification for the business. If necessary, consult the Business Tax Guide at www.TN.gov/revenue for more information about determining the proper business tax classification.

- 10) Check the box to choose the license type of standard or minimal activity. Minimum activity licenses can only be issued to businesses having less than \$10,000 in annual gross income.
- 11) Enter the business' location address, ensuring that all the information is exact and complete.
- 12) Provide a detailed description of the principal business activity at this location, including the major products and/or services sold.
- 13) Provide the business' mailing address in the space provided. A P.O. box or mailing facility address is acceptable.
- 14) Provide the business' telephone number, fax number (if any), and email address in the space provided.
- 15) Provide the contact information for the business. This will be the person who the Tennessee Department of Revenue can reach for information regarding tax filings and payments.
- 16) Signatures are required. At least one owner, officer, member, or partner must sign and date this application.

Business Tax: Ownership Structure

Anyone who registers taxpayers for Tennessee business tax must ensure the taxpayer indicates their business structure on the business tax application form. Taxpayers who register online with Revenue also must indicate their business structure.

Revenue staff, as well as staff in local government offices, can assist taxpayers with this task. However, ***it is the responsibility of the taxpayer to declare how their business is structured***. This must always match with the way the business reports federal taxes to the Internal Revenue Service (IRS). Proof of their business structure is not required – the taxpayer simply needs to indicate the proper choice on the application form.

Note About Identification Numbers

Each business must include a social security number (SSN) or a federal employer identification number (FEIN). Businesses needing FEINs must obtain the number from the Internal Revenue Service (IRS). IRS can be reached at 800/829-4933 or for faster service, a FEIN can be obtain online at www.irs.gov. ***Businesses can no longer write "FEIN applied for" on any business tax application – the number must be obtained before registration.***

Types of Business Structures

Proprietorship – A sole proprietorship is one individual in business alone. Sole proprietorships are the most common form of business structure.

- The primary entity number for a proprietorship is the SSN of the sole person.
- *Federal name: Sole Proprietorship*
- Ownership information needed: Name and SSN of owner

Multi-Member Limited Liability Company (LLC) – A multi-member LLC is formed by one or more individuals or entities through a special written agreement.

- The primary entity number for a multi-member LLC is either a person's SSN or the owning entity's FEIN.
- *Federal name: Limited Liability Company*
- Ownership information: Name and social security number or FEIN (if available) of the person or entity owning the LLC

Professional Limited Liability Company (PLLC) - A professional limited liability company is formed under a state professional limited liability company law and is a company engaged in the rendering of professional services.

- The primary entity number for a PLLC is the entity's FEIN.
- *Federal name: Professional Limited Liability Company*
- Ownership information: Name and social security number or FEIN (if available) of the person or entity owning the PLLC

Corporation – Corporations are a more complex business structure. As a chartered legal entity, a corporation has its own rights, privileges, and liabilities. Doing business as a corporation may yield tax or financial benefits, but these can be offset by other considerations, such as increased licensing fees or decreased personal control. Corporations may be formed for profit or nonprofit purposes.

Corporations chartered in Tennessee are Tennessee domestic corporations. Corporations chartered in other states are foreign corporations.

- The primary entity number for a corporation is the entity's FEIN.
- *Federal name: Corporation, C Corporation*
- Ownership information: Name and social security number or FEIN (if available) of the person or entity owning the corporation

S Corporation – A corporation which has elected S status is generally exempt from federal income tax other than on certain capital gains and passive income. Its shareholders include on their tax returns their share of the corporation's separately stated items of income, deduction, loss, and credit. These amounts are referred to as "flow through item".

- The primary entity number for an S Corp is the entity's FEIN.
- *Federal name: S Corporation*
- Ownership information: Name and social security number or FEIN (if available) of the person or entity owning the S corporation

Marital Joint – A marital joint account is when two married individuals own the business together.

- The primary entity number for a joint ownership is the SSN of the primary spouse. The other spouse's SSN is also needed. Upon registration, the state will assign a joint identification number in the state's TNTAP system.
- *Federal name: Sole Proprietorship—each spouse completes a separate Schedule C for their portion of earnings and attaches the Schedule C to their 1040*
- Ownership information needed: Names and SSN of both spouses

Partnership – A General Partnership is composed of two or more persons who agree to contribute money, labor, and/or skill to a business. Each partner shares the profits, losses, and management of the business and each partner is personally and equally liable for debts of the partnership.

- The primary entity number for a partnership is the entity's FEIN.
- *Federal name: General Partnership*
- Ownership information: Name and social security number (if available) of each owner

Limited Partnership (LP or LLP) – These two business types are composed of one or more general partners and one or more limited partners. The general partners have full management and control of the business and have full personal responsibility of all debts and liabilities of the business. The limited partners have no personal responsibilities for debts and liabilities beyond the amount of their investment interest and cannot participate in the management of daily operations.

- The primary entity number for a partnership is the entity's FEIN.
- *Federal name: Limited Partnership*
- Ownership information: Name and social security number (if available) of the general partner

Single-Member Limited Liability Company (SMLLC) – A Single-Member Limited Liability Company (SMLLC) is formed by one individual or entity through a special written agreement. A single member LLC only has one member.

- The primary entity number for an LLC is the owner's SSN or an entity's FEIN.
- *Federal name: Limited Liability Company*
- Ownership information: Name and social security number or FEIN (if available) of the person or entity owning the SMLLC