

Information & Instructions for Submitting Business Application

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 city business tax official. Operating a business in a city limit jurisdiction also requires the business to obtain a county license. You must submit a fully completed tax application in a timely manner to ensure that you are properly registered for business tax.

You must complete one application for each business location. No virtual or PO Box address is accepted as a physical location.

- **You will need to submit a copy of the driver's license of the owner (s) or officer (s) of the company that is listed on the application.**
- **Application must be signed by the owner (s) or officer (s) listed on the application.**
- **If you are applying using a FEIN you will need to provide a copy of the SS4 verification letter from the IRS showing proof of this identification number belongs to your business. If you are unable to locate your original IRS document you can submit a W9.**
- **If you are applying using an ITIN number you will need to provide a copy of that paperwork**

Application will not be processed without the correct documents. Contact our office with any questions you may have.

Upon registration, your 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 the Tennessee Department of Revenue for registration of a state account for paying taxes, if applicable.

A standard business **(annual gross revenue of \$100,000 or more)** license is renewed by the annual payment of business 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.

Business tax minimal activity **(annual gross revenue under \$100,000)** license are renewed each year by payment of an annual \$15 fee to the city and county officials.

It is important that you notify the Tennessee Department of Revenue and the local office 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.

For any questions concerning the application please call: 615-459-2553, mailing address: 315 S. Lowry St. Smyrna, TN 37167.