

TENNESSEE SALES AND USE TAX
BLANKET CERTIFICATE OF RESALE



TO: Vendor's Name _____

Vendor's Address _____

The undersigned hereby certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102.]

- Resale as tangible personal property or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320-5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)
- Other (indicate reason): _____

Name of Business _____

Sales Tax Registration Number _____

Name of Authorized Purchaser _____

Effective Date of Registration _____

Signature of Authorized Purchaser _____

Address _____

NOTICE

This Certificate must be fully completed and signed before it is valid. Certificate remains in effect until revoked in writing by the purchaser. Once a valid certificate is on file, it is not necessary to obtain additional copies for subsequent purchases.

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the purchaser in any manner and must be reported and the tax paid thereon directly to the Tennessee Department of Revenue.

TENN. CODE ANN. SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES AND SUBJECTS THE CERTIFICATE TO REVOCATION.



**TENNESSEE SALES OR USE TAX
GOVERNMENT CERTIFICATE OF EXEMPTION**

TO: Vendor's Name _____

Vendor's Address _____

The undersigned hereby certifies that the purchases of tangible personal property or services being made on this certificate of exemption are being made by the State of Tennessee, or a county or municipality within the State of Tennessee, or the Federal Government, or an agency thereof and are for the use of the government or agency.

The undersigned further certifies that the said government or agency is making the purchase direct from the above named vendor, will obtain title or has title to the property immediately when it is delivered, and will use public funds to pay directly to the above named vendor for the tangible personal property or services obtained upon this certificate of exemption.

Name of government or agency _____

Date: _____ Signed: _____

Title: _____



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR REGISTRATION
AGRICULTURAL SALES AND USE TAX CERTIFICATE OF EXEMPTION**

Instructions: This application for registration is to be used to obtain a Tennessee agricultural sales or use tax exemption certificate. This certificate must be used to make qualified agricultural purchases exempt from sales and use tax. You must complete the front of this application and submit with copies of any requested documents.

1. REASON FOR APPLICATION <input type="checkbox"/> New Registration <input type="checkbox"/> Registration Renewal	2. TYPE ENTITY - Check one <input type="checkbox"/> Farmer <input type="checkbox"/> Timber Harvester <input type="checkbox"/> Nursery Operator	3. LEGAL NAME AND ADDRESS Name: _____ Street: _____ City, State, Zip: _____
4. PRIMARY MAILING ADDRESS Name: _____ Street: _____ City, State, Zip: _____		5. PHONE NUMBER AND EMAIL ADDRESS Phone Number: _____ Fax: _____ E-mail Address: _____
6. PRIMARY SSN: _____ FEIN (IF APPLICABLE): _____		
7. TYPE OF OWNERSHIP: <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> PROPRIETORSHIP <input type="checkbox"/> HUSBAND/WIFE OWNERSHIP <input type="checkbox"/> PROFESSIONAL LIMITED LIABILITY COMPANY <input type="checkbox"/> LIMITED PARTNERSHIP <input type="checkbox"/> LIMITED LIABILITY COMPANY <input type="checkbox"/> S CORPORATION <input type="checkbox"/> OTHER PROFESSIONAL CORPORATION <input type="checkbox"/> CORPORATION		
8. NAME OF BUSINESS _____ SEC. OF STATE # _____		
9. Applicant must meet at least one of the following criteria for agricultural exemption. (Check all boxes that apply.) <input type="checkbox"/> The owner or lessee of agricultural land from which \$1,000 or more of agricultural products were produced and sold during the year, including payments from government sources. (Provide proof of government payments and/or copies of tax returns reflecting income information.) <input type="checkbox"/> In the business of providing for-hire custom agricultural services for the plowing, planting, harvesting, growing, raising, or processing of agricultural products or for the maintenance of agricultural land. (Provide copies of Form 1099.) <input type="checkbox"/> The owner of land that qualifies for taxation under the provisions of the Agricultural Forest and Open Space Land Act of 1976, compiled in Tenn. Code Ann. Title 67, Chapter 5, Part 10. (Provide copy of qualification of land under this provision.) <input type="checkbox"/> Have a federal income tax return that contains one or more of the following: <input type="checkbox"/> Business activity on IRS Schedule F (Profit or Loss From Farming) (Provide copy of Schedule F) , and/or <input type="checkbox"/> Farm rental activity on IRS Form 4835 (Farm Rental Income and Expenses) or Schedule E (Supplemental Income and Loss) (Provide copy of Form 4835 or Schedule E) <input type="checkbox"/> Otherwise establish to the satisfaction of the Commissioner of Revenue that you are actively engaged in the business of raising, harvesting or otherwise producing agricultural commodities as defined in Tenn. Code Ann. Section 67-6-301(c)(2). (Provide a written statement detailing why you should qualify for the agricultural exemptions if you do not meet one of the other criteria.)		
10. I declare that the information on this application is correct and complete to the best of my knowledge and belief. Print Name: _____ Sign Here: _____ Date: _____	DEPARTMENT USE ONLY	

Instructions
Application for Registration
Agricultural Sales and Use Tax Certificate of Exemption

Instructions:

- Item 1:** Indicate whether application is being submitted for a new exemption certificate or to renew an existing certificate.
- Item 2:** Indicate whether you are a farmer, timber harvester, or nursery operator.
- Item 3:** Provide the legal name and address of the business for which exemption is requested. If requesting for yourself as an individual, please enter your name and your location address.
- Item 4:** Provide the primary mailing address where correspondence regarding this exemption should be mailed.
- Item 5:** Provide the telephone number, fax number, and e-mail address of the person or business being registered.
- Item 6:** Enter the social security number of the individual or federal employer identification number (FEIN) of the business.
- Item 7:** Indicate the legal form of the person or business for whom the exemption is requested.
- Item 8:** If the business for which exemption is being requested is not a sole proprietor, husband and wife ownership, or general partnership, enter the name of the business, as registered with the Tennessee Secretary of State (SOS), and the SOS number.
- Item 9:** You must meet one or more of the criteria listed on the front of this application to be eligible for an agricultural sales and use tax exemption as a farmer, timber harvester, or nursery operator. Check the block in Item 9 next to the qualification under which the individual or business qualifies for exemption. Supporting documentation of exemption authorization must be submitted with this application as indicated.
- Item 10:** The individual or the primary member of the business for which exemption is being requested must provide the person's printed name, sign the application form, and provide the date on which the application is being submitted.

WARNING: Persons qualifying for this exemption will be liable for tax, penalty, and interest on purchases made without the payment of tax if such purchases are not used directly and principally in producing agricultural products for sale and consumption off the premises or if they allow other persons to use their exemption certificate or number to make tax-exempt purchases. For more information concerning the types of purchases that can be made by qualifying farmers, timber harvesters, and nursery operators, please visit the department's web site or call the department at the numbers listed below.

Return this application and appropriate documents to the Tennessee Department of Revenue, Taxpayer Services Division, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville Tennessee 37242. You can fax the application to the Department at (615) 532-9784. If you have questions or need to assistance, you can call the Department at (615) 253-0600. Callers within Tennessee but outside the Nashville calling area call 1-800-342-1003. You may also e-mail the department at Tn.Revenue@tn.gov. Our web site address in www.Tennessee.gov/revenue.



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR INDUSTRIAL MACHINERY EXEMPTION**

1. INDICATE THE TYPE OF BUSINESS: Manufacturer/Processor Contractor (Contractors must make a separate application for each project.)
Effective date for exemption: _____

2. BUSINESS NAME AND EXACT LOCATION	3. LOCATION ADDRESS WHERE MACHINERY WILL BE INSTALLED IF DIFFERENT FROM ITEM 2
BUSINESS NAME _____	NAME (ENTER LEGAL NAME, IF DIFFERENT) _____
CONTACT PERSON, PHONE NO. , & E-MAIL: _____	CONTACT PERSON, PHONE NO. , & E-MAIL: _____
STREET OR HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER) _____	STREET OR HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER) _____
CITY _____ STATE _____ ZIP CODE _____	CITY _____ STATE _____ ZIP CODE _____

SECTION A - TO BE COMPLETED BY MANUFACTURERS AND PROCESSORS

4. Describe the type of product(s) that will be manufactured or processed at this location for resale off the premises. _____
 Describe the manufacturing or processing work that is performed at this location in accordance with each product manufactured. _____
 Do you install 51% or more of the products manufactured? Yes No (See Instructions)

5. Describe the machinery that will be purchased, leased, rented, or repaired that is involved in the manufacturing or processing of the product(s) described above.

6. (A) What percent of gross sales are goods purchased ready for resale? _____ (E) Total annual sales of manufactured products. _____
 (B) What percent of gross sales are goods manufactured at this location? _____ (F) Total annual sales of other products. _____
 (C) What percent of gross sales are goods processed at this location? _____ (G) Total annual sales of manufactured products that become real property. _____
 (D) Total annual gross sales. _____

SECTION B - TO BE COMPLETED BY CONTRACTORS

7. What are the beginning dates and ending dates of the contract for which you are applying? Beginning date. _____ Ending date. _____
 For whom is the contract being performed? _____
 Sales and Use Tax Number of Manufacturer/Processor. _____ Industrial Machinery Number of Manufacturer/Processor. _____
 Describe the nature of the contract as it applies to industrial machinery. _____

SECTION C - TO BE COMPLETED BY ALL APPLICANTS

8. Applicant's Tennessee Sales and Use Tax Registration Number. _____
 If purchasing an existing business, enter that business's industrial machinery authorization number. _____

9. Explain in detail the use of any energy fuel or water that comes into direct contact with the product(s) during the manufacturing or processing event.

 Are separate meters in place to measure the energy and water that comes into direct contact with the product? Yes No

10. Under penalty of perjury, I certify that the answers given here are true and accurate to the best of my knowledge. I understand that any authority given as a result of this application will be limited to the purchase or repair of industrial machinery, energy fuel or water use at this location only, and that the use of such authority for purposes other than those authorized may result in the assessment of additional taxes, penalties, and interest or other penalties as provided by law.

Name (print): _____ Position: _____
 Signature: _____ Phone: _____

FOR OFFICIAL USE ONLY

Instructions for the Application for Industrial Machinery Exemption

Applicants must complete this form in its entirety. Please legibly include all requested information to avoid delays in processing your application.

Items 1 and 2 must be completed by all applicants. If machinery will be installed in a different location than indicated in Item 2, please provide the location of the machinery in Item 3. Section A is to be completed by manufacturers and processors. Section B is to be completed by contractors. Section C is required for all applicants.

Upon receipt of an Industrial Machinery Exemption certificate, a manufacturer may make tax-exempt purchases of, and services for, qualified industrial machinery, as well as reduced or tax-exempt purchases of energy fuel and water, as provided under the law.

Contractors installing qualified tax-exempt industrial machinery for qualified manufacturers must apply to the Department of Revenue for their own industrial machinery authorization number for each project.

Applications may be faxed to the Department of Revenue at 615.741.3859 or e-mailed to TN.Revenue@tn.gov.

Industrial Machinery Authorization

Industrial Machinery must be used by a taxpayer qualified as a manufacturer/processor and must be necessary to and primarily used for the fabrication or processing of the product for resale and consumption off the premises. Industrial Machinery is defined in Tenn. Code Ann. Section 67-6-102 and in general includes, but is not limited to the following:

- * Machinery, apparatus, and equipment for fabricating/processing
- * Accessories and attachments to industrial machinery
- * Repair parts for industrial machinery
- * Installation and repair services for industrial machinery
- * Hydraulic fluids, lubricating oils, and greases for industrial machinery
- * Pollution control facilities required as a result of fabrication or processing
- * Machinery for generating, producing and distributing utilities
- * Equipment for moving materials to and from fabrication process
- * Machinery for packaging manufactured item
- * Machinery for remanufacture of industrial machinery
- * Machinery for processing photographic film into negatives or prints for resale
- * Machinery, apparatus equipment, and materials for mining
- * Machinery utilized in pre-press and press operations in printing business including plates and cylinders and fluids and chemicals for mechanical and chemical actions or operations of machinery
- * Machinery, apparatus, and equipment for conversion of tangible personal property into taxable specified digital products for resale
- * Machinery, apparatus, and equipment used in fabrication of trusses, windows or door units when primarily engaged in sales of building supplies
- * Machinery, apparatus, and equipment utilized in county or municipality sewage systems and water treatment facilities for water pollution control
- * Machinery for fabrication of asphalt /crushed stone to be used by contractor in roads funded by tax revenues
- * Machinery, apparatus, and equipment for fabricating prescription eyewear, a majority of which is dispensed to patients out of state
- * Computer, computer network, computer software, and computer system used in the operation of a qualified data center

Pollution control machinery and equipment needed to control and/or eliminate air and water pollutants resulting from one's own manufacturing activities are considered industrial machinery and are tax-exempt to qualified manufacturers.

Qualified manufacturers are authorized to make purchases at a reduced state tax rate of 1.5% on all forms of energy fuel used in any manner on the manufacturing site. Such energy is not subject to a local option sales tax. Any energy fuel that comes into direct contact with the product during the manufacturing process and is metered separately is tax-exempt.

Manufacturers are also entitled to a reduced state tax rate of 1% and a local tax rate of 0.33% to 0.5% on water used on the manufacturing site for any purpose. Water that actually contacts the product during the manufacturing process and that is separately metered is also tax-exempt.

For more information, visit www.TN.gov/revenue.