



**TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR REGISTRATION
Sales and Use Tax Exempt Entities or State and Federally Chartered Credit Unions**

Completion of this application will register your organization for sales or use tax exemption.

1. REASON FOR APPLICATION <input type="checkbox"/> New Registration <input type="checkbox"/> Registration Renewal	2. DATE ESTABLISHED Date: _____	3. NON-PROFIT/CREDIT UNION LEGAL NAME _____
4. LEGAL LOCATION ADDRESS (501(c)(3) entities use a Tennessee location address only) Name: _____ Street: _____ City, State, Zip: _____	5. LEGAL MAILING ADDRESS Name: _____ Street: _____ City, State, Zip: _____	
6. PHONE NUMBER (Required): _____ FAX NO. _____ E-MAIL ADDRESS: _____		
7. TYPE OF ENTITY: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <input type="checkbox"/> 501(c)(3) <small>(Tennessee locations only or Disregarded SMLLC)</small> <input type="checkbox"/> 501(c)(5) Labor Organization </div> <div style="width: 30%;"> <input type="checkbox"/> TCA Section 67-6-322 (See #1 Below) Enter Type of Entity: _____ Other Types of Organizations: (See #2 and #3 below) <input type="checkbox"/> 501(c)(19) <input type="checkbox"/> Federally Chartered Credit Union </div> <div style="width: 30%;"> <input type="checkbox"/> 501(c)(4) War-time Veteran's Organization <input type="checkbox"/> Tennessee Chartered Credit Union </div> </div>		
8. Current/Prior Tax Numbers: FEIN/SSN/SOS: _____ Exempt Acct. No. _____		
9. Describe the business activity at this location. (Include required attachments with application to document the business activity.)		
10. IDENTIFY OWNERS, OFFICERS, PARTNERS. DO NOT use post office box addresses. (Attach additional names and social security numbers on separate sheet.) (a) Name: _____ Home Phone: _____ SSN ____ - ____ - ____ Home Address: _____ City: _____ State: _____ Zip: _____ (b) Name: _____ Home Phone: _____ SSN ____ - ____ - ____ Home Address: _____ City: _____ State: _____ Zip: _____ (c) Name: _____ Home Phone: _____ SSN ____ - ____ - ____ Home Address: _____ City: _____ State: _____ Zip: _____		
11. The statements made on this application are true to the best of my knowledge and belief. (This application must be signed by the individual owner, a partner, or an officer of the corporation listed in item 10.) Sign Here: _____ <p align="center"><i>Owner, Partner, or Officer (Do not Use Stamp)</i></p>	For Department Use Only	

You must complete one application for each entity location in Tennessee. You will receive a certificate of exemption for this location within a few days of completion and return of this form. You **must** fully complete all items. See reverse side for additional instructions.

Entities eligible for Tennessee sales and use tax exemption include:

1. **Tenn. Code Ann. Section 67-6-322:** Churches; church and school; university; college; school; orphanage; institution organized for the principle purpose of placing orphans in foster homes; home for the aged; hospital; Girls Club; Boys Club; Community Health Council; volunteer fire departments; organ bank for transplantable tissue; historical properties owned by the state; non-profit community blood banks; senior citizens service centers; Tennessee Beauty Pageant Corporation; United Service Organization or similar group that promotes the spiritual and recreational environment of the United States Armed Forces. Proper documentation **must** be attached.
2. **Other Organizations** (Describe the nature of the organization): Entities having Internal Revenue Exemption under Federal Code Section **501(c)(3) or 501(c)(19)**. Wartime veterans' organizations **ONLY** under Federal Code Section **501(c)(4)**. Labor organizations **ONLY** under Federal Code **501(c)(5)**. Documentation of Federal tax exemption under this code section **MUST** be attached. If the organization is exempt from Federal taxation, attach a copy of the letter authorizing exemption and citing the code section under which the exemption was granted.
3. Credit unions federally chartered and exempt from state tax under Section 122 of the Federal Credit Union Act, 12 U.S.C. 1768 and credit unions chartered by the state of Tennessee and exempt from sales or use tax under Tenn. Code Ann. Section 45-4-803.

APPLICATION FOR REGISTRATION FOR SALES AND USE TAX EXEMPT ENTITIES/CREDIT UNIONS - INSTRUCTIONS

Block 1: Indicate whether this is a new registration for exemption or a registration renewal.

Block 2: Enter the date your organization was established.

Block 3: Enter the full legal name of your nonprofit organization or credit union.

Block 4: Enter your organization or credit union's complete legal location address. **Out-of-state entities having an exemption as a 501(c)(3) entity and a Tennessee location must enter the Tennessee location address in this block.**

Out-of-state 501(c)(3) entities with no Tennessee location addresses should not complete this application; use a copy of your 501(c)(3) exemption letter issued by the Internal Revenue Service when making tax-exempt purchases of goods and services in Tennessee.

Block 5: Enter your organization or credit union's complete legal mailing address.

Block 6: Enter your organization or credit union's telephone number, fax number, and e-mail address if you have one. **A valid telephone number is required.**

Block 7: Select the appropriate type of nonprofit or credit union exemption. **Describe your entity type (i.e., church, youth club, orphanage, school, etc.) in "Enter Type of Entity."** **Note: 501(c)(3) entities located outside Tennessee with no Tennessee location should not complete this form - use a copy of the 501(c)(3) exemption letter issued by the Internal Revenue Service.**

Block 8: Enter any current or prior FEIN/SSN/SOS and/or exempt account number that your organization or credit union holds.

Block 9: Describe the activity of your organization or credit union. Attach the required supporting documentation of exemption eligibility as indicated below.

Churches: Submit one of the following: a charter indicating your organization is a church and a copy of the order of worship, by laws, minutes of the last business meeting, a church bulletin showing the order of worship and exact location of the church, or other evidence stating the existence of the church. **Purchases exempted from sales tax must be for use by the church only and must be paid for by a church check or church funds. Individual members cannot use the church's exemption certificate for personal use.**

Fire departments/rescue squads: A copy of the charter.

Orphanages, hospitals, homes for the aged, historical properties, libraries, and in-state schools: Government-owned organizations may use the government exemption form and do not need to qualify. Privately-owned schools: By-laws, organizational minutes, letter from principal stating the school has a Future Farmers, Beta Club, or 4-H honor clubs. Vocational schools: County or state-owned use the government exemption certificate. Privately-owned must provide a copy of the charter.

School clubs and out-of-state schools: Letter from principal on school letterhead.

Senior citizen centers, volunteer fire departments, community health councils, community blood banks, organ banks, privately-owned homes for the aged or orphanages: Copy of the nonprofit charter.

Band booster clubs, Chamber of Commerce, privately-owned daycare or foster care, genealogical society, privately-owned historical property, ministries, evangelists, PTA, PTO, rescue squad, ROTC, Crimestoppers, or other 501(c)(3) entity (Except for Disregarded SMLLC 501(c)(3)): Copy of the 501(c)(3) exemption letter with the exact name of the organization, location or mailing address, or wording including all subordinate or affiliated associates in the body of the letter. **Disregarded SMLLC 501(c)(3) entities see below.**

Disregarded SMLLC 501(c)(3): Copy of the SMLLC's organizational documents (articles of organization, operating agreement, or their equivalents) showing that it is wholly owned by a tax-exempt entity; the IRS determination of exemption for the SMLLC's sold owner; and a copy of the owner's most recent federal annual information return (e.g., Federal Form 990), which includes financial and operational information of the disregarded SMLLC.

Cemeteries: Copy of the 501(c)(13) exemption.

Youth camps or youth clubs: Copy of charter, minutes, copy of national charter, roster showing all children are under the age of 18.

In-state government agencies: **May use a Government issue credit card but not an employee or individual's credit card.** Bill must be issued to and paid for by the agency. Diner's Club cards are not permitted. Checks must be issued by the agency.

U.S.O.: Government Exempt Certificate.

Corporation or LLC directly or indirectly owned by a nonprofit entity, organized to preserve or rehabilitate certain historic properties: Submit a letter requesting the exemption, documenting the nonprofit entity's ownership and providing a copy of the corporation or LLC's charter.

Credit Unions: Copy of the Letter of Exemption issued by the National Credit Union Administration or a copy of the Tennessee charter as a credit union.

Block 10: Identify at least two owners, partners, or officers with whom the entity's account may be discussed. We must have full names, addresses, and social security numbers.

Block 11: One of the persons identified in Block 10 must sign the application form.

Return this application and appropriate supporting documents to the Tennessee Department of Revenue, Taxpayer Services Division, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242