



**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 ____ New Registration ____ Registration Renewal	2. DATE ESTABLISHED Date: _____	3. NON-PROFIT/CREDIT UNION LEGAL NAME _____ _____
4. LEGAL LOCATION ADDRESS 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: <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)(3) <input type="checkbox"/> 501(c)(19) <input type="checkbox"/> 501(c)(4) War-time Veteran's Organization <input type="checkbox"/> 501(c)(5) Labor Organization <input type="checkbox"/> Federally Chartered Credit Union <input type="checkbox"/> Tennessee Chartered Credit Union		
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 style="text-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; Girl's Club; Boy's Club; Community Health Council; volunteer fire departments; organ bank for transplantable tissue; historical properties owned by the state; nonprofit 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 received a determination of tax-exempt status under Internal Revenue Code Section **501(c)(3) or 501(c)(19)**. Wartime veteran's organizations **ONLY** under Internal Revenue Code Section **501(c)(4)**. Labor organizations **ONLY** under Internal Revenue Code **501(c)(5)**. Documentation of tax exempt status 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 or a registration renewal.

Block 2: Enter the date your organization was established.

Block 3: Enter the full legal name of your non-profit organization or credit union.

Block 4: Enter your organization or credit union's complete legal location address.

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 non-profit or credit union exemption.

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 required supporting documents 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 exemption certificate for personal use.**

Fire department/rescue squad : A copy of the charter.

Orphanage, hospital, home for the aged, historical property, library, in-state school : 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 Future Farmers, Beta Club, or 4-H honor clubs. Vocational schools: county or state owned use government exemption certificate. Privately owned must provide a copy of the charter.

School Clubs or Out-of-state schools : Letter from principal on school letterhead.

Senior citizens, volunteer fire department, community health councils, community blood banks, credit unions, organ banks, privately-owned home for the aged or orphanage : Copy of non-profit charter.

Band boosters, Chamber of Commerce, privately owned daycare or foster care, genealogical society, privately-owned historical property, ministries, evangelists, PTA, PTO, rescue squad, ROTC, Crimestoppers : Copy of 501(c)(3) exemption letter with exact name of organization, location or mailing address, or wording included of subordinate or affiliated associates in the body of the letter.

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

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

In-state governmental 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 can 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 documents to the Tennessee Department of Revenue, Taxpayer and Vehicle Services Division, Andrew Jackson Office Building, 500 Deaderick Street, Nashville, Tennessee 37242.