



**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.

<p>1. REASON FOR APPLICATION</p> <p><input type="checkbox"/> New Registration</p> <p><input type="checkbox"/> Registration Renewal</p>	<p>2. TYPE ENTITY - Check one</p> <p><input type="checkbox"/> Farmer</p> <p><input type="checkbox"/> Timber Harvester</p> <p><input type="checkbox"/> Nursery Operator</p>	<p>3. LEGAL NAME AND ADDRESS</p> <p>Name: _____</p> <p>Street: _____</p> <p>City, State, Zip: _____</p>									
<p>4. PRIMARY MAILING ADDRESS</p> <p>Name: _____</p> <p>Street: _____</p> <p>City, State, Zip: _____</p>		<p>5. PHONE NUMBER AND EMAIL ADDRESS</p> <p>Phone Number: _____</p> <p>Fax: _____</p> <p>E-mail Address: _____</p>									
<p>6. PRIMARY SSN: _____</p> <p>FEIN (IF APPLICABLE): _____</p>											
<p>7. TYPE OF OWNERSHIP:</p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> PARTNERSHIP</td> <td><input type="checkbox"/> PROPRIETORSHIP</td> <td><input type="checkbox"/> HUSBAND/WIFE OWNERSHIP</td> </tr> <tr> <td><input type="checkbox"/> PROFESSIONAL LIMITED LIABILITY COMPANY</td> <td><input type="checkbox"/> LIMITED PARTNERSHIP</td> <td><input type="checkbox"/> LIMITED LIABILITY COMPANY</td> </tr> <tr> <td><input type="checkbox"/> S CORPORATION</td> <td><input type="checkbox"/> OTHER PROFESSIONAL CORPORATION</td> <td><input type="checkbox"/> CORPORATION</td> </tr> </table>			<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
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<input type="checkbox"/> S CORPORATION	<input type="checkbox"/> OTHER PROFESSIONAL CORPORATION	<input type="checkbox"/> CORPORATION									
<p>8. NAME OF BUSINESS _____ SEC. OF STATE # _____</p>											
<p>9. Applicant must meet at least one of the following criteria for agricultural exemption. (Check all boxes that apply.)</p> <p><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.)</p> <p><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.)</p> <p><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.)</p> <p><input type="checkbox"/> Have a federal income tax return that contains one or more of the following:</p> <p style="margin-left: 20px;"><input type="checkbox"/> Business activity on IRS Schedule F (Profit or Loss From Farming) (Provide copy of Schedule F), and/or</p> <p style="margin-left: 20px;"><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)</p> <p><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.)</p>											
<p>10. I declare that the information on this application is correct and complete to the best of my knowledge and belief.</p> <p>Print Name: _____</p> <p>Sign Here: _____</p> <p>Date: _____</p>	<p>DEPARTMENT USE ONLY</p>										

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.