

## NEW BUSINESSES & NEW LICENSE REQUIREMENTS

All new businesses registering with either county clerk, city recorders, or directly with the Tennessee Department of Revenue anytime in December 2013 will be given an effective date (opening date) of January 1, 2014 for business tax purposes. This is necessary in order to transition to new requirements for business taxpayers in 2014.

When registering your business beginning December 2013. You will need to estimate your expected gross sales on an annual basis. This amount determines which type of license is appropriate:

1. \$0 to \$3,000 – no license required, must sign affidavit.
2. \$3,001 to \$9,999 – Minimal Activity License – Cost \$15 a year.
  - a. This license expires at the end of each year. Taxpayer can either let it expire or get a new one each year. Taxpayer would need to obtain a new minimal activity license before May 15<sup>th</sup> of each year.
  - b. Businesses that currently have a business license and want to go the minimal activity license will need to file a final return for the business license they currently hold.
3. \$10,000 and over – Standard Business License.
  - a. Taxpayer will file and pay taxes electronically to Tennessee Department of Revenue.
  - c. Taxpayers not currently registered for electronic filing should register immediately in order to obtain your user name and password. Taxpayers should call 866-368-6374 or 615-253-0704 for questions regarding registering. (It is not possible to register for electronic filing and then immediately file a tax return that is due, pre-registration is mandatory.

## APPLICATION FOR BUSINESS TAX LICENSE INSTRUCTIONS

1. Select the classification under which your dominant business activity falls. "Dominant business activity" means the business activity that is the major and principal source of taxable gross sales of the business. If you need assistance in determining the appropriate business tax classification, please ask your county clerk or the designated city business tax official. You may also wish to refer to the document "Determining Your Business Tax Classification," which is available at [tn.gov/revenue](http://tn.gov/revenue). Enter the month on which the taxpayer's fiscal year ends.

**Entities having less than \$10,000 in annual gross receipts may either obtain a "Minimal Activity License" from the local business tax official or register for a standard business license in the appropriate business classification. Minimal Activity Licenses are valid for only the fiscal year selected. Each year in which the taxpayer will have less than \$10,000 in annual gross receipts, a new Minimal Activity License must be obtained.**

2. Select the reason for which the application is being filed - new business, additional location, or the purchase of an existing business.
3. Enter the date on which the applicant began or will begin conducting business activities at the location for which registration is being made.
4. Enter the name and exact location address of the business being registered. Include the business name, street address, city, state, and zip code.
5. Enter the mailing address of the business being registered. Enter the legal name (if different from location name), street address or post office box number, city, state, and zip code. **If the legal name and mailing address are identical to the information in Item 4, leave Item 5 blank.**
6. Enter the name of the county in which the business is located. Indicate whether the business is located within the limits of a city in the county. If the business is located within the limits of a city, enter the name of the city. **Note: A business located within the limits of a city may have a business tax obligation for both the county and the city. If so, the business must obtain a business license from both the county and the city.**
7. Enter the telephone number and, if applicable, the fax number of the business being registered.
8. Enter the name of a contact person for the business being registered. Enter the contact person's email address.
9. Enter the Federal Employer's Identification Number (FEIN) of the business being registered. If the business has applied for but not received an FEIN, so indicate. If no FEIN is required, so indicate.
10. If the business being registered currently has a sales and use tax account with the Tennessee Department of Revenue, enter the sales and use tax account number. If the business has applied for but not received a sales and use tax account number, so indicate. If no sales or use tax account number is required, so indicate.
11. Select the legal structure type of the business being registered.
12. Enter the Tennessee Secretary of State identification number of the business being registered, if applicable.
13. Enter a description of the business activities being performed by the business at the location being registered. Indicate the main products and services sold at this business location. Please be as detailed as possible.
14. Enter the names, home addresses, and home telephone numbers of two owners, officers, or partners in the business being registered. **If the owner is an individual, enter the owner's social security number and check the appropriate box.** If the owner is a business entity, enter the owner's FEIN and check the appropriate box. Finally, check the box to indicate whether the person is an individual or business entity owner, partner, officer, or member. This information is critical. It will allow us to identify persons with whom we may discuss the business tax account when needed.
15. The application must be signed by an individual owner, partner, or officer of the business being registered. The person who signs the application must be listed in Item 14 on the application form. Indicate the title of the person signing the application (i.e., owner, partner, officer) and the date on which the application is signed.

SEVIER COUNTY CLERK  
 125 COURT AVE, SUITE 202E  
 SEVIERVILLE, TENNESSEE 37862

ACCOUNT \_\_\_\_\_

LICENSE \_\_\_\_\_

FEE \$15.00



APPLICATION FOR STANDARD BUSINESS TAX LICENSE

ALL QUESTIONS MUST BE ANSWERED COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING. FOR ASSISTANCE, PLEASE CONTACT YOUR LOCAL COUNTY CLERK OR DESIGNATED CITY OFFICIAL.

|  |                              |
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| <b>1. INDICATE THE CLASSIFICATION IN WHICH YOU ARE REGISTERING. CLASSIFICATION IS DETERMINED BY THE DOMINANT BUSINESS ACTIVITY. INDICATE ONLY ONE CLASSIFICATION.</b><br><input type="checkbox"/> Classification 1A <input type="checkbox"/> Classification 1C <input type="checkbox"/> Classification 1E <input type="checkbox"/> Classification 3<br><input type="checkbox"/> Classification 1B <input type="checkbox"/> Classification 1D <input type="checkbox"/> Classification 2 <input type="checkbox"/> Classification 4 | Fiscal Year Ending Mon _____ |
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|--|--|
| <b>2. REASON FOR APPLYING:</b><br><input type="checkbox"/> 1. New business <input type="checkbox"/> 2. Additional location <input type="checkbox"/> 3. Purchase of existing business | <b>3. DATE BUSINESS BEGAN IN TENNESSEE AT THIS LOCATION:</b> _____ |
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|---|--|
| <b>4. BUSINESS NAME AND EXACT LOCATION</b><br>BUSINESS NAME _____<br>STREET OR HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER) _____<br>APARTMENT OR SUITE NUMBER (DO NOT ENTER P.O. BOX OR RURAL ROUTE NUMBER) _____<br>CITY _____ STATE _____ ZIP CODE _____ | <b>5. BUSINESS MAILING ADDRESS</b><br>NAME (ENTER LEGAL NAME, IF DIFFERENT) _____<br>P.O. BOX, STREET, ROUTE, OR HIGHWAY _____<br>APARTMENT OR SUITE NUMBER _____<br>CITY _____ STATE _____ ZIP CODE _____ |
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| <b>6. COUNTY/CITY IN WHICH BUSINESS IS LOCATED</b> _____ | <b>7. BUSINESS TELEPHONE NUMBER</b><br>(    ) _____<br>BUSINESS FAX NUMBER<br>(    ) _____ | <b>8. CONTACT PERSON'S NAME</b> _____<br>CONTACT E-MAIL ADDRESS _____ |
|--|--|---|

**9. ENTER ENTITY'S FEDERAL EMPLOYER'S IDENTIFICATION #** [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  APPLIED FOR  NOT REQUIRED

**10. CURRENT SALES TAX NUMBER FOR THIS BUSINESS LOCATION** [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  APPLIED FOR  NOT REQUIRED

|  |   |
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| <b>11. TYPE OF OWNERSHIP (SELECT ONE):</b><br><input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> JOINT (COUPLE) <input type="checkbox"/> CORPORATION - SUB S <input type="checkbox"/> LP<br><input type="checkbox"/> GEN PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC <input type="checkbox"/> LLP | <b>12. TN SECRETARY OF STATE ID #, IF APPLICABLE</b><br>_____ |
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**13. DESCRIBE THE BUSINESS ACTIVITY AT THIS LOCATION, STATING THE MAJOR PRODUCTS AND/OR SERVICES SOLD:**  
 \_\_\_\_\_

**14. IDENTIFY OFFICERS, PARTNERS, OR INDIVIDUAL OR COMPANY OWNERS (SEE INSTRUCTIONS)**

|  |                        |  |
|--|------------------------|--|
| (1) NAME _____                             | HOME TELEPHONE # _____ | <input type="checkbox"/> SOCIAL SECURITY # <input type="checkbox"/> OWNER'S FEDERAL ID # _____ |
| HOME ADDRESS (DO NOT USE P.O. BOX #) _____ | CITY _____             | STATE _____ ZIP CODE _____   |

Member     Officer     Partner     Owner - Individual     Owner - Company     Shareholder

|  |                        |  |
|--|------------------------|--|
| (2) NAME _____                             | HOME TELEPHONE # _____ | <input type="checkbox"/> SOCIAL SECURITY # <input type="checkbox"/> OWNER'S FEDERAL ID # _____ |
| HOME ADDRESS (DO NOT USE P.O. BOX #) _____ | CITY _____             | STATE _____ ZIP CODE _____   |

Member     Officer     Partner     Owner - Individual     Owner - Company     Shareholder

|  |                       |
|--|-----------------------|
| <b>15. 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. THE SIGNATORY MUST ALSO BE LISTED IN ITEM 14.)</b><br><br>SIGN HERE: _____<br>SIGNATURE of PERSON IDENTIFIED IN ITEM 14 (DO NOT PRINT OR USE STAMP) | FOR OFFICIAL USE ONLY |
|--|-----------------------|

FEE \$15.00

SEVIER COUNTY CLERK  
125 COURT AVE, SUITE 202E  
SEVIERVILLE, TENNESSEE 37862

ACCOUNT \_\_\_\_\_

LICENSE \_\_\_\_\_



APPLICATION FOR MINIMAL ACTIVITY LICENSE

The minimal activity license is available to entities whose annual gross sales will be as much as \$3,000 but not more than \$9,999.99. A New minimal activity license must be obtained each year in which the taxpayer qualifies. The yearly license fee is \$15 and must be paid to the business tax official issuing the license. The minimal activity license does not require an annual business tax return. Persons whose annual gross receipts are \$10,000 or more must obtain a regular business license in the appropriate business classification.

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|---|--|--|---|--------------------------|--|
| 1. Indicate the Classification Into Which Your Business Activity Falls. Classification is Determined by the Dominant Business Activity. Indicate Only One Classification. |  |  |   | Fiscal Year Ending Month | Has Information changed since previous year?             |
| <input type="checkbox"/> Classification 1A  | <input type="checkbox"/> Classification 1C | <input type="checkbox"/> Classification 1E | <input type="checkbox"/> Classification 3 |                          | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Classification 1B  | <input type="checkbox"/> Classification 1D | <input type="checkbox"/> Classification 2  | <input type="checkbox"/> Classification 4 |                          |  |

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| 2. Reason for Application:                      | <input type="checkbox"/> 1. New business | For Renewals, enter local and state account nos. | 3. Date Business Began at This Location: |
| <input type="checkbox"/> 2. Additional location | <input type="checkbox"/> 3. Renewal      |  |  |

|   |       |          |                                       |       |          |
|---|-------|----------|---------------------------------------|-------|----------|
| 4. Business Name and Exact Location                                     |       |          | 5. Business Mailing Address           |       |          |
| BUSINESS NAME   |       |          | NAME (ENTER LEGAL NAME, IF DIFFERENT) |       |          |
| STREET OR HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER)    |       |          | P.O. BOX, STREET, ROUTE, OR HIGHWAY   |       |          |
| APARTMENT OR SUITE NUMBER (DO NOT ENTER P.O. BOX OR RURAL ROUTE NUMBER) |       |          | APARTMENT OR SUITE NUMBER             |       |          |
| CITY  | STATE | ZIP CODE | CITY                                  | STATE | ZIP CODE |

|   |   |  |
|---|---|--|
| 6. County/City in Which Business is Located | 7. Business Telephone Number<br>( ) _____<br>Business Fax Number<br>( ) _____ | 8. Contact Person's Name<br>_____<br>Contact E-Mail Address<br>_____ |
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| 9. Enter Entity's Federal Employer Identification # | <input type="checkbox"/> Applied For<br><input type="checkbox"/> Not Required |
|---|---|

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| 10. Current Sales Tax Number for Business Location | <input type="checkbox"/> Applied For<br><input type="checkbox"/> Not Required |
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| 11. Type of Ownership (Select One):<br><input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Joint (Couple) <input type="checkbox"/> Corporation - Sub S <input type="checkbox"/> LP<br><input type="checkbox"/> Gen Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LLP | 12. TN Secretary of State ID #, If Applicable<br>_____ |
|---|--|

13. DESCRIBE THE BUSINESS ACTIVITY AT THIS LOCATION, STATING THE MAJOR PRODUCTS AND/OR SERVICES SOLD:

14. IDENTIFY OFFICERS, PARTNERS, OR INDIVIDUAL OR COMPANY OWNERS (SEE INSTRUCTIONS)

|   |                 |  |  |
|---|-----------------|--|--|
| (1) NAME  | HOME TELEPHONE# | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> OWNER'S FEDERAL EIN |
| HOME ADDRESS (DO NOT USE P.O. BOX #)  | CITY            | STATE                                      | ZIP CODE                                     |
| <input type="checkbox"/> Member <input type="checkbox"/> Officer <input type="checkbox"/> Partner <input type="checkbox"/> Owner - Individual <input type="checkbox"/> Owner - Company <input type="checkbox"/> Shareholder |                 |  |  |

|   |                 |  |  |
|---|-----------------|--|--|
| (2) NAME  | HOME TELEPHONE# | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> OWNER'S FEDERAL EIN |
| HOME ADDRESS (DO NOT USE P.O. BOX #)  | CITY            | STATE                                      | ZIP CODE                                     |
| <input type="checkbox"/> Member <input type="checkbox"/> Officer <input type="checkbox"/> Partner <input type="checkbox"/> Owner - Individual <input type="checkbox"/> Owner - Company <input type="checkbox"/> Shareholder |                 |  |  |

15. 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. The signatory must also be listed in Item 14. I attest that my annual gross receipts for the period will be or have been no more than \$10,000.

FOR OFFICIAL USE ONLY

SIGN HERE: \_\_\_\_\_  
SIGNATURE of PERSON IDENTIFIED IN ITEM 14 (DO NOT PRINT OR USE STAMP)