

# Supplier Aid: CPO Requirements of Registration with the Department of Revenue

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## Purpose

The purpose of this job aid is to provide information on requesting a certificate of registration (or exemption) for sales and use tax. This aid is intended for Suppliers needing to verify existing certification or register for new certification.

## Revenue Registration Requirement

Suppliers must be registered with the Tennessee Department of Revenue for Sales and Use Tax under Tenn. Code Ann. § 12-3-306(a) (2013). Tennessee's tax laws require dealers to register for sales and use tax. This applies to in-state dealers and also to certain out-of-state dealers, who, because of their in-state activities, are required to collect Tennessee's sales and use tax. The following activities, when performed in Tennessee, would require a company to register to collect and remit sales and use tax:

- Using in-state solicitors, whether employees, agents, or independent contractors
- Conducting in-state promotional activities by company personnel, including participation in trade shows
- Having a subsidiary of your business physically present in Tennessee acting as an agent for you, as an out-of-state dealer or conducting activities in Tennessee on your behalf.
- Using company-owned trucks or using carriers acting as an agent for the seller
- Maintaining a store, office, warehouse, showroom, or other place of business in words Tennessee
- Leasing or renting tangible personal property in Tennessee
- Repairing, installing, or assembling tangible personal property in Tennessee, or the use of an agent or independent contractor performing those services
- Providing telecommunication services to subscribers located in Tennessee
- Providing any taxable service in Tennessee

These activities are listed as a general guideline and do not attempt to address every activity performed by a company that could require collection and remittance of sales or use tax. There are also exceptions that may apply.

The Central Procurement Office requires Suppliers to obtain either a certificate of registration to collect sales and use tax, or a letter from Revenue stating the Supplier is exempt from paying sales and use tax prior to being awarded a contract or issued a purchase order.

## Obtaining a Certificate or Exemption Letter

Suppliers, who need a copy of their certificate of registration and already have a sales and use tax account number, can call the help number provided for assistance:

- Line open between 7:00AM - 8:00PM CST M-F
- Nashville-area and out-of-state: (615) 253-0600\*
- Statewide toll-free: (800) 342-1003\*

*\*Subject to closures on holidays*

Suppliers who need to register for sales and use tax should visit the Tennessee Department of Revenue's website at <https://tntap.tn.gov/EServices/>.

Suppliers who need to check eligibility of exemption should go to [\ftdg##bHJd"rb"\[cj#9GYfj JWg#S#](#) and click on the "TN Vendor Contract Registration" link near the middle of the page. Fill out the survey and click "next". If the Supplier is ineligible for exemption, a box will pop up stating so. If eligible for exemption, it will proceed to the next page.

The web-page at <https://www.tn.gov/content/tn/revenue/taxes/sales-and-use-tax.html> further explains the process and how to receive the proof of sales tax exemption letter.



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