

Instructions: Business Tax Registration Application

General Information

The Business Tax Application is used to apply for tax registration for Tennessee's business tax. This application cannot be used to register for other Tennessee tax obligations. Businesses must register for sales tax, franchise and excise tax, and other taxes online at www.TN.gov/revenue or by paper application.

Registration for business tax using this application will not be complete until you have paid the business license fee and obtained your business license from the appropriate county clerk and, if applicable, your city business tax official.

You must submit a fully completed application in a timely manner to ensure that you are properly registered for this tax or you may make your application online. For information on how to register your business online, visit the Tennessee Department of Revenue's website at www.TN.gov/revenue and click on E-file and Pay.

You must complete one application for each business location. Upon registration, your county clerk or city official will issue your business tax license. A \$15 fee is required for your initial license. Once registered, the local licensing official will send your record electronically to your city or county official based on your location. You must also pay the required \$15 fee for the initial license at the appropriate city/county official's office.

A standard business license is renewed by the annual payment of tax to the Tennessee Department of Revenue. Once this tax is paid each year, the county clerk or city official will provide a license for the next year. There is no charge for a renewal license.

Business tax minimal activity licenses are renewed each year by payment of an annual \$15 fee.

It is important that you notify the Tennessee Department of Revenue if:

- The business ownership changes in any manner including:
 - selling or closing of the business,
 - adding or changing partners,
 - any transfer or change in the ownership of the business,
 - any change in corporate structure requiring a new charter or certificate of authority; or
- The business location changes, or there is a change to your business classification.

Instructions

- 1) Enter the business' federal employer identification number (FEIN) or the owner's social security number (SSN).
- 2) Enter the starting date for this business location (month, date, and year).
- 3) Enter the business' fiscal year end date. This is the year end date the business uses for federal tax purposes.
- 4) Enter the type of ownership for the business. If the entity is a marital joint, enter the SSN for the other spouse.
- 5) Enter the business' legal name. This is the same name used for federal tax purposes or registered with the Tennessee Secretary of State's office.
- 6) Enter the physical address for the business. This cannot be a post office box or address for a mail facility.
- 7) Enter the owner information for one or more business contacts. Complete each item. A social security number is not required. If a business is owned by another business, enter the FEIN of the owning business here. This cannot be the same as the FEIN noted under #1 above.
- 8) Enter the "doing business as" (DBA) name, if any.
- 9) Enter the business tax classification for the business. If necessary, consult the Business Tax Guide at www.TN.gov/revenue for more information about determining the proper business tax classification.

City of Covington Application for Business Tax License

Department of Finance
Revenue Office
Business Tax Division

**INCOMPLETE APPLICATIONS WILL BE
RETURNED UNPROCESSED**

1. Reason for Applying:	<input type="checkbox"/> NEW Business	<input type="checkbox"/> Additional Location	<input type="checkbox"/> Purchase of existing business
License Type:	<input type="checkbox"/> Regular License	<input type="checkbox"/> Minimal Activity License (Will do less than \$10K in gross receipts annually.)	
Fiscal Year End (MM)			

BUSINESS NAME AND EXACT LOCATION	BUSINESS MAILING ADDRESS
Business Name	Name (Enter Legal Name, If Different)
Street or Highway (Do not use P.O. BOX number)	P.O. Box, Street, Route or Highway
Apartment or Suite Number (Do not enter P.O. Box)	Apartment or Suite Number
City State Zip Code	City State Zip Code

3. Business Telephone Number	Business Fax Number
Contact Person's Name	Contact E-Mail Address
FEIN or SSN (REQUIRED IN ORDER TO PROCESS)	If Business Located Inside a Tennessee City? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, Name of City: _____

4. Type of Ownership (Select One): <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership	<input type="checkbox"/> Husband/Wife Ownership <input type="checkbox"/> Corporation <input type="checkbox"/> PLLC	<input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other: _____
Describe the business activity at this location, stating the major product and/or services sold:		

5. Opening Date:		Will This Business Charge for Admissions? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Sales Tax No.		Will This Business Sell Alcoholic Beverage? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Sec of State ID #		State Bus Tax Acct #	

6. Identify the owner(s), officers and/or partners. **Attach additional sheets if necessary.**

a.	Last Name First Name MI	Social Security Number (required)	<input type="checkbox"/> Owner-Individual <input type="checkbox"/> Owner-Company <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Member
	Street Address. Do NOT use a P. O. Box	City State Zip	Phone Number
b.	Last Name First Name MI	Social Security Number (required)	<input type="checkbox"/> Owner-Individual <input type="checkbox"/> Owner-Company <input type="checkbox"/> Partner <input type="checkbox"/> Officer (President) <input type="checkbox"/> Member
	Street Address. Do NOT use a P. O. Box	City State Zip	Phone Number

7. TOTAL APPLICATION FEE	\$15.00
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THE STATEMENTS MADE IN THIS APPLICATION ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.
The individual/owner, a partner or an officer of the corporation must sign application. The signatory must be listed in No. 6.

8. _____	Date
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Signature of Owner, Partner or Corporate Officer (Do Not Print)