



TENNESSEE DEPARTMENT OF REVENUE
Business Tax Registration Application

RV-F1321001 (04/18)

Answer all questions below completely. Incomplete and unsigned applications will delay processing.

1. Business FEIN or SSN <i>(required)</i>	2. Start Date for Location in Jurisdiction	3. Fiscal Year End Date
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4. Type of Ownership (choose only one box below):

- ☐ **Sole Proprietorship**

☐ **Partnership** *(all types)*

☐ **Corporation** *(all types)*
- ☐ **Marital Joint Ownership**
Other Spouse's SSN: _____

☐ **Limited Liability Company**
(choose one below)
- ☐ **Estate or Trust**

☐ Multi-Member LLC

☐ Single Member LLC

SALES TAX NUMBER: _____

5. Legal Name of Business			
6. Primary Address (physical address where records are located; no P.O. box)	City	State	ZIP Code

7. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet if needed. See Instructions.)

Title	Title
SSN of owner or FEIN of owning business, if available	SSN of owner or FEIN of owning business, if available
First and Last Name of Owner or Name of Owning Business	First and Last Name of Owner or Name of Owning Business
Telephone Number with Area Code	Telephone Number with Area Code
Email	Email
Address	Address
City State ZIP Code	City State ZIP Code

8. "Doing Business As" (DBA) Name (if different from #5 above)

9. Classification (select below or write in)

Classification:

10. License Type
<input type="checkbox"/> Standard Business License <input type="checkbox"/> Minimal Activity License

11. Business Location Address (physical address only; no P.O. box)	City	State	ZIP Code
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12. Business Activity at this Location

13. Business Mailing Address City State Zip Code

14. Business Telephone Number Business Fax Number Business Email Address

15. Contact Name Contact Telephone Number Contact Email Address

16. **Signatures Required! This application must be signed by an owner, officer, member or partner of the entity listed above. Do not print or use a stamp.**

For Department Use Only

The statements made on this application are true to the best of my knowledge and belief.

Signature: _____ **Date:** _____
Owner, Officer, Member, or Partner

Signature: _____ **Date:** _____
Owner, Officer, Member, or Partner

**Electronic filing and payment of taxes is required for business tax.
Please visit www.TN.gov/revenue for more information.**

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 the 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.

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.

- 10) Check the box to choose the license type of standard or minimal activity. Minimum activity licenses can only be issued to businesses having less than \$10,000 in annual gross income.
- 11) Enter the business' location address, ensuring that all the information is exact and complete.
- 12) Provide a detailed description of the principal business activity at this location, including the major products and/or services sold.
- 13) Provide the business' mailing address in the space provided. A P.O. box or mailing facility address is acceptable.
- 14) Provide the business' telephone number, fax number (if any), and email address in the space provided.
- 15) Provide the contact information for the business. This will be the person who the Tennessee Department of Revenue can reach for information regarding tax filings and payments.
- 16) Signatures are required. At least one owner, officer, member, or partner must sign and date this application.



City of Dayton Police & Fire Department

P.O. Box 226
Dayton, TN 37321
Police Phone: 423-775-8403
Fire Phone: 423-775-8402



LOCAL BUSINESS EMERGENCY CONTACT FORM

Situations such as open doors or windows, vandalism, burglaries, and alarms often occur and are discovered after usual business hours. In these instances the City of Dayton Police Department would need the business owner or an employee to respond to assist with securing the building and contributing necessary information for report purposes. Situations such as odor, smoke, or smoke/sprinkler alarms where a business may be jeopardized, the City of Dayton Fire Department would need to reach someone from the Business Emergency Contact Form for the business to obtain essential information. The purpose for providing this information to the City of Dayton Police and Fire Department is to assist our public safety agencies in locating business owners or responsible employees when and if a problem arises.

Please complete and return to the above address.

Business Name: _____

Business Location Address: _____

Business Mailing Address: _____

Business Phone: _____

Business Type: ☐ Retail ☐ Service ☐ Manufacturing ☐ Other (If other, please explain)

Hours of Operation: _____

Owner(s) Name(s) _____	Phone: _____
_____	Phone: _____
_____	Phone: _____
_____	Phone: _____

Do you own the building?: ☐ Yes ☐ No If you answer no, please list the building owner below.

Building Owner: _____ Phone: _____

Address: _____ Alternate Phone: _____

In an emergency, contact persons in this order:

Name: _____
Phone: _____

Title/Position: _____
Alternate Phone: _____

Name: _____
Phone: _____

Title/Position: _____
Alternate Phone: _____

Name: _____
Phone: _____

Title/Position: _____
Alternate Phone: _____

Alarm Panel Location:_____

Alarm Company Name: _____ **Phone:** _____

Does the building have a standpipe/sprinkler system?: ☐ Yes ☐ No

If yes, please specify the location of the Fire Department Connection: _____

Roof Type: _____ Stories: _____ Square Feet: _____

Elevator: ☐ Yes ☐ NO Elevator Manufacturer: _____

(Please include any hazardous materials or notes that may be pertinent about your business/building ie: guard dog, hazardous chemicals, etc.)

_____ Date: _____

- If you need to update your information you may print a form from our website www.daytontn.net and submit it to the above address or contact the Police or Fire Departments at the above numbers.

NOTE: All this information is confidential and stored at our dispatch center, Police Station, & Fire Station. This information is not accessible to anyone other than our public safety employees and is used for emergency purposes only.



City of Dayton

P.O. Box 226

399 1st Avenue

Dayton, TN 37321

PHONE (423)775-1817 FAX: (423)775-8404



NEW OWNER AGREEMENT

I, _____, Understand that if the

former owner of _____, does not close out their Business License with the City of Dayton, I will personally be responsible for paying all of the gross receipts taxes that are due for the business that I am purchasing, as provided for under the Tennessee Code Annotated:

67-4-721 Settlement upon termination or transfer of business.

...(b) His successor, successors, or assigns, if any shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such former owner shall produce a receipt from the county clerk at the case of counties, and proper city collector in the case of cities, showing that they have been paid, or a certificate stating that no taxes, interest of penalties are due.

(c) If the purchaser of the business or stock of goods shall fail to withhold the purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accruing and unpaid on account of the operation of the business by any former owner, owners, or assigns...

Owner's Signature

Date

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STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

September 14, 2007

To: Tennessee County and Municipal Business Tax Clerks
From: Department of Revenue, Taxpayer and Vehicle Services Division
Subject: The Non-Smoker Protection Act of 2007

Beginning October 1, 2007, the Non-Smoker Protection Act, enacted by the Tennessee General Assembly in Public Chapter 410, Acts of 2007, bans smoking in all enclosed public places in Tennessee except for places specifically exempted in the legislation. **Public Chapter 410 requires that the following information be provided to all persons applying for a business license under Tenn. Code Ann. Section 67-4-701 et seq.**

Places in which smoking will no longer be permitted include, but are not limited to:

- (1) Aquariums, galleries, libraries, and museums;
- (2) Areas available to and customarily used by the general public in businesses and non-profit entities patronized by the public including, but not limited to, banks, laundromats, factories, professional offices, and retail service establishments;
- (3) Child care and adult day care facilities;
- (4) Convention facilities;
- (5) Public and private educational facilities;
- (6) Elevators;
- (7) Health care facilities;
- (8) Hotels and motels;
- (9) Lobbies, hallways, and other common areas in apartment buildings, condominiums, trailer parks, retirement facilities, nursing homes, and other multiple-unit residential facilities;
- (10) Polling places;
- (11) Public and private transportation facilities, including trains, buses, taxicabs and airports under the authority of state or local governments, and ticket, boarding, and waiting areas of public transit depots;
- (12) Restaurants;
- (13) Restrooms, lobbies, reception areas, hallways, and other common-use areas;
- (14) Retail stores;
- (15) Rooms, chambers, places of meeting or public assembly, including school buildings, under the control of an agency, board, commission, committee or council of the State of Tennessee or a political subdivision of the state, to the extent the place is subject to the jurisdiction of the state;
- (16) Service lines;
- (17) Shopping malls;
- (18) Sports arenas, including enclosed public places in outdoor arenas, and

(19) Theaters and other facilities primarily used for exhibiting motion pictures, stage dramas, lectures, musical recitals, or other similar performances.

Areas that are specifically exempt from the smoking ban are:

- (1) Age-restricted venues (restricts admission to persons 21 years of age or older with verification of age required by inspection of a state-issued driver's license or identification card, a valid passport, or a valid military identification card);
- (2) Hotel and motel rooms that are rented to guests and are designated as smoking rooms; no more than 25% of rooms rented to guests in a hotel or motel may be designated as smoking rooms;
- (3) All premises of any manufacturer, importer, or wholesaler of tobacco products, all premises of any tobacco leaf dealer or processor, and all tobacco storage facilities;
- (4) Non-enclosed areas of public places, including:
 - (A) Open air patios, porches, or decks;
 - (B) Any area enclosed by garage type doors on one or more sides when all such doors are completely open; and
 - (C) Any area enclosed by tents or awnings with removable sides or vents when all such sides or vents are completely removed or open.
- (5) Nursing homes and long-term care facilities licensed under Tennessee Code Annotated Title 68, Chapter 11. The exemption only applies to residents of these facilities. Resident smoking practices shall be governed by the policies and procedures established by such facilities.
- (6) Private businesses with three or fewer employees where, in the discretion of the business owner, smoking may be allowed in an enclosed room not accessible to the general public.
- (7) Private clubs; the exemption shall not apply to any entity that is established solely for the purpose of avoiding compliance with the smoking ban.
- (8) Private homes, private residences and private motor vehicles, unless such homes, residences, and motor vehicles are being used for child care, day care, or public transportation of children or as part of health care or day care transportation;
- (9) Retail tobacco stores that prohibit minors on their premises; and
- (10) Commercial vehicles when the vehicle is occupied solely by the operator.

In all instances, smoke from areas in which smoking is permitted shall not infiltrate into areas where smoking is not allowed.

There are specific penalties for non-compliance spelled out in the Act. They are as follows.:

- (a) A person who knowingly smokes in an area where smoking is prohibited by the provisions of this act: a civil penalty of fifty dollars (\$50).
- (b) A person who owns, manages, operates, or otherwise controls any public place where smoking is prohibited pursuant to this act and who knowingly fails to comply with any provision of this act:
 - (1) For a first violation in any twelve-month period, a written warning from the Department of Health or Department of Labor and Workforce Development, as appropriate;
 - (2) For a second violation in any twelve-month period, a civil penalty of one hundred dollars; and
 - (3) For a third or subsequent violation in any twelve-month period, a civil penalty of five hundred dollars.

Each day on which a knowing violation of this part occurs shall be considered a separate and distinct violation.

For more in-depth detail, including definitions of facilities mentioned in the Non-Smoker Protection Act, please review Public Chapter 410, Acts of 2007, which can be viewed on the Web site of the Tennessee Secretary of State at <http://tennessee.gov/sos/acts/105/pub/pc0410.pdf>.

Administration of the Non-Smoker Protection Act falls jointly under the Tennessee Department of Health and the Department of Labor and Workforce Development. If you would like to know more, please visit their web sites at <http://health.state.tn.us/> or <http://www.tennessee.gov/labor-wfd/>.

BUSINESS LICENSE INFORMATIONAL SHEET

- If you are located in the City limits you will also need a County license. It can be obtained at the County Clerk's Office in the back of the Regions Bank Building. Their number is 423-775-7808.
- Each year you will renew your license online with the Tennessee Department of Revenue at www.tn.gov/revenue. Once you renew the license the Department of Revenue will send the City and the County notice usually within a week and then the City and the County will mail you your updated business license. You have 4 months from the end of your fiscal year to file your return. For example: If your fiscal year end is December 31st you have until April 15th to pay without penalty and interest.
- You pay your business license renewals based on gross receipts less sales tax. This is the amount BEFORE any deductions. The only thing you deduct is what you collected/paid in sales tax.
- The Tennessee Department of Revenue can be contacted at 800-342-1003 and their address is Suite 350, State Office Building, 540 McCallie Avenue, Chattanooga, TN 37402