



TENNESSEE DEPARTMENT OF REVENUE

CERTIFICATE OF REGISTRATION

[REDACTED]

[REDACTED]

Account Type: [REDACTED]
Account No.: [REDACTED]
Filing Status: [REDACTED]

We have received and processed your application for registration. Your valid certificate is attached below. This certificate must be publicly displayed at the location for which it is issued. The account number on this certificate is used by the department to identify your account and must be shown on all reports and correspondence. The reverse side of this certificate contains important information regarding change and/or cancellation instructions. This certificate is not assignable and is valid only for the person (entity) to whom it is issued.

T.C.A. 67-6-607 Unauthorized Use of Certificate

It is a class C misdemeanor for any person having a certificate of registration to:

- (1) Use such certificate for the purpose of purchasing tangible personal property subject to the tax herein levied except for resale, unless authorized to do so by other provisions of this chapter and the rules and regulations adopted pursuant thereto; or
- (2) Use or consume any tangible personal property purchased or otherwise acquired under the certificate of registration and subject to the privilege taxes herein levied without paying the privilege taxes.

Reporting

All sales and use tax returns must be filed and associated tax payments must be paid electronically. You are required to file your monthly, quarterly, or annual return, according to your filing frequency, even if no tax is due. If your business opens after the 20th of the month, do not file a separate return covering only the days remaining in the month. Rather, include those days on the return covering your first full filing period.

Penalty & Interest

In order to avoid the penalty and interest, all returns must be filed and all associated tax payments must be made on or before the due date for the reporting period.

DETACH HERE AND DISPLAY IN PUBLIC AREA

TENNESSEE DEPARTMENT OF REVENUE
CERTIFICATE OF REGISTRATION
SALES & USE

2016 JUN - 9 A 10:33

BELK PERMIT BOARD

This certificate must be publicly displayed

[REDACTED]

Account Type: [REDACTED]
Account No.: [REDACTED]
Effective Date: [REDACTED]

Richard H. Roberts
COMMISSIONER OF REVENUE