



Montgomery County Government
Office of the County Clerk
350 Pageant Lane, Suite 502, Clarksville, TN 37040
www.mcclerkta.org

Kellie A. Jackson
County Clerk

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Fax (931) 553-5160

BUSINESS LICENSE INFORMATION

- New business license applications are filed with the Montgomery County Clerk's Office. You are required to obtain a business license if you anticipate your annual gross receipts to be \$3,000 or more. Additional information regarding exempt businesses is contained in TCA § 67-4-708.
- The application fee is \$15.00 for the original license.
- You are taxed on a percentage of your annual gross receipts to renew your business license each year. The annual taxes are reported and paid to the Tennessee Department of Revenue.
- The annual reporting form will be mailed by the Tennessee Department of Revenue after the license expiration date. Their contact information is as follows:

**Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242
1-800-342-1003
www.tn.gov/revenue**

- We recommend that you keep monthly income records. You are responsible for reporting your information on a fiscal year based on your business classification.
- **If you close your business you must:**
 1. Submit a final return and payment of taxes to the Tennessee Department of Revenue within 15 days of selling or closing the business. Simply not renewing will not close your business license and you may be subject to taxes and late fees for the years it was not officially closed. Any delinquent taxes prior to 2010 must be paid to the Montgomery County Clerk's Office.
 2. Notify the Montgomery County Assessor of Property at (931) 648-5709 to inform them that your business is closed.
 3. Pay your county personal property taxes at the Montgomery County Trustee's office, (931) 648-5717. For city tax information, contact the City of Clarksville, Finance and Revenue Department, (931) 645-7436.
- **If you need to make changes to your business license account (change of address or business name change, etc.):**
 1. You must contact the Montgomery County Clerk's Office to complete a business license change form. The contact information is at the top of this page.
- **If there is a change of ownership or your federal tax ID # has changed:**
 1. The current owner must submit a final return to the Tennessee Department of Revenue.
 2. The new owner should apply for a license in their name. If the business is a partnership and you want to remove a partner's name, the partner must sign the final return. TCA § 67-4-721 has obligations for the successor business owner in regards to liability of taxes, interest and penalties of the former owner. The new business owner should read and be familiar with TCA § 67-4-721 in its entirety.

Below please find helpful information for offices you may need to contact:

- ❖ Montgomery County Assessor's Office: 931-648-5709 or visit <http://www.montgomerycountyttn.org/county/assessor/default.aspx>
- ❖ Building & Codes Department:
 - ___ City Building & Codes (if business is located within city limits) 645-7426
 - ___ County Building & Codes (if business is located outside city limits) 648-5718
- ❖ Montgomery County Health Department: 931-648-5747 or visit www.montgomerycountyttn.org/county/health
- ❖ If you will be performing work inside the city limits or your office is located inside the city limits, you may need to contact the City of Clarksville, Finance & Revenue Department at 931-645-7436 to obtain a city business license. They are located on the first floor of the City Hall Building, One Public Square.
- ❖ Federal Employer Identification Number (FEIN): 800-829-1040 or visit www.irs.gov
- ❖ Sales Tax Number: 800-342-1003 or visit www.state.tn.us/revenue
- ❖ Secretary of State 615-741-2286:
 - To become incorporated, LLC, etc., visit <http://www.tn.gov/sos/index.htm>
 - For Workers' Compensation Exemption Registration Information visit <http://tnbear.tn.gov/WC/ExemptionRegInstr.aspx> or <http://state.tn.us/sos/forms/4523.pdf> for an application
- ❖ State of TN Regulatory Board (to obtain state contractor's license or other professional state licenses): 615-741-3449 or visit <http://tn.gov/commerce/boards/index.shtml>



APPLICATION FOR BUSINESS TAX LICENSE

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

1. INDICATE THE CLASSIFICATION IN WHICH YOU ARE REGISTERING. CLASSIFICATION IS DETERMINED BY THE DOMINANT BUSINESS ACTIVITY. INDICATE ONLY ONE CLASSIFICATION.

Classification 1A Classification 1C Classification 2 Classification 4
Classification 1B Classification 1D Classification 3 Classification 5

2. REASON FOR APPLYING:

1. New business 2. Additional location 3. Purchase of existing business

3. DATE BUSINESS BEGAN IN TENNESSEE AT THIS LOCATION: _____

| | | | | | |
|---|-------|----------|---------------------------------------|-------|----------|
| 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 IN WHICH BUSINESS IS LOCATED | 7. BUSINESS TELEPHONE NUMBER | 8. CONTACT PERSON'S NAME |
| IS BUSINESS LOCATED INSIDE A TENNESSEE CITY? | () BUSINESS FAX NUMBER | CONTACT E-MAIL ADDRESS |
| <input type="checkbox"/> NO <input type="checkbox"/> YES (If Yes, Name of City) | () | |

| | |
|---|---|
| 9. ENTER FEDERAL EMPLOYER'S IDENTIFICATION # | <input type="checkbox"/> APPLIED FOR <input type="checkbox"/> NOT REQUIRED |
| CURRENT SALES TAX NUMBER FOR THIS BUSINESS LOCATION | <input type="checkbox"/> APPLIED FOR <input type="checkbox"/> NOT REQUIRED |

| | |
|--|--|
| 11. TYPE OF OWNERSHIP (SELECT ONE): | 12. TENNESSEE SECRETARY OF STATE IDENTIFICATION #, IF APPLICABLE |
| <input type="checkbox"/> PROPRIETORSHIP <input type="checkbox"/> HUSBAND/WIFE OWNERSHIP <input type="checkbox"/> OTHER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LIMITED LIABILITY COMPANY | |

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

| | | | |
|--|------------------|--|--------------------------------------|
| (1) NAME | HOME TELEPHONE # | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> 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 | | | |
| (2) NAME | HOME TELEPHONE # | <input type="checkbox"/> SOCIAL SECURITY # | <input type="checkbox"/> 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 | | | |

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.)

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SIGNATURE: _____
SIGNATURE of OWNER, PARTNER, or OFFICER (DO NOT PRINT OR USE STAMP)

TITLE _____ DATE _____

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.
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.



BUSINESS TAX ACCOUNT CHANGE FORM

MUST COMPLETE ITEM 1, EITHER ITEM 2 OR ITEM 3 AS APPLICABLE, AND ITEM 4. ENTER INFORMATION IN ITEMS 5 THROUGH 16 IF CHANGES HAVE OCCURRED. FOR ASSISTANCE, PLEASE CONTACT YOUR LOCAL COUNTY CLERK OR DESIGNATED MUNICIPAL BUSINESS TAX REPRESENTATIVE.

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|-------------------------------|--------------|-----------------------------------|-----------------------------------|
| 1. Effective Date of Changes: | 2. FEIN/SSN: | 3. Local Business Tax Account No: | 4. State Business Tax Account No: |
|-------------------------------|--------------|-----------------------------------|-----------------------------------|

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|----------------------------------|-----------------------------|
| 5a. PREVIOUS ACCOUNT NAME | 5b. NEW ACCOUNT NAME |
| BUSINESS NAME | BUSINESS NAME |
| LEGAL NAME, IF DIFFERENT | LEGAL NAME, IF DIFFERENT |

| | |
|---|---|
| 6a. PREVIOUS EXACT LOCATION ADDRESS | 6b. NEW EXACT LOCATION ADDRESS |
| STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER) | STREET, HIGHWAY (DO NOT USE P.O. BOX NUMBER OR RURAL ROUTE NUMBER) |
| APARTMENT OR SUITE NUMBER (DO NOT USE P.O. BOX OR RURAL ROUTE NUMBER) | APARTMENT OR SUITE NUMBER (DO NOT USE P.O. BOX OR RURAL ROUTE NUMBER) |
| CITY STATE ZIP CODE | CITY STATE ZIP CODE |

| | |
|---|---|
| 7a. PREVIOUS MAILING ADDRESS | 7b. NEW MAILING ADDRESS |
| P.O. BOX, STREET, ROUTE, OR HIGHWAY | P.O. BOX, STREET, ROUTE, OR HIGHWAY |
| APARTMENT OR SUITE NUMBER (DO NOT USE P.O. BOX OR RURAL ROUTE NUMBER) | APARTMENT OR SUITE NUMBER (DO NOT USE P.O. BOX OR RURAL ROUTE NUMBER) |
| CITY STATE ZIP CODE | CITY STATE ZIP CODE |

| | |
|--|---|
| 8. COUNTY IN WHICH BUSINESS IS LOCATED | 9. IS BUSINESS LOCATED INSIDE A TENNESSEE CITY LIMITS? <input type="checkbox"/> NO <input type="checkbox"/> YES (If Yes, Name of City) |
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|--------------------------------------|--------------------------------------|---|--------------------------------|
| PREVIOUS BUSINESS TAX CLASSIFICATION | 10b. NEW BUSINESS TAX CLASSIFICATION | 11a. IF CLOSING BUSINESS, INDICATE BELOW <input type="checkbox"/> CLOSING BUSINESS | 11b. EFFECTIVE DATE OF CLOSURE |
|--------------------------------------|--------------------------------------|---|--------------------------------|

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| 12. BUSINESS TELEPHONE NUMBER () _____ | 13. BUSINESS FAX NUMBER () _____ | 14. BUSINESS E-MAIL ADDRESS _____ |
|--|--------------------------------------|--------------------------------------|

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|--|----------------------------------|
| 15a. PREVIOUS OWNERSHIP TYPE (SELECT ONE): <input type="checkbox"/> PROPRIETORSHIP <input type="checkbox"/> HUSBAND/WIFE OWNERSHIP <input type="checkbox"/> OTHER <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LIMITED LIABILITY COMPANY | 15b. NEW OWNERSHIP TYPE _____ |
|--|----------------------------------|

16. IDENTIFY CHANGES IN OWNERS, OFFICERS, PARTNERS, OR CONTACT PERSON

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

Member Owner Officer Partner Contact Person Add Remove

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

Member Owner Officer Partner Contact Person Add Remove

17. 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 16.)

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SIGNATURE: _____
 TITLE _____ DATE _____