

The Tennessee Resale Certificate must be applied for and obtained from the TN Department of Revenue. The TN DOR website is here: <https://www.tn.gov/content/tn/revenue.html>

**Example of the Tennessee Resale Certificate-We need the current Form:**



## TENNESSEE DEPARTMENT OF REVENUE

### BLANKET CERTIFICATE OF RESALE



Effective Date:  
Account Type:  
Account No.:

Under the provisions of Tenn. Code Ann. Title 67, Chapter 6, the person named above is granted authority by the Tennessee Department of Revenue to make purchases for resale, without payment of the Sales or Use Tax, of tangible personal property or taxable services. Any merchandise obtained upon this resale certificate is subject to the Sales or Use Tax if it is used or consumed in any matter by the organization itself, or is given away, and must be reported and the tax paid thereon directly to the Department of Revenue. Certificates of Resale must not be used to obtain tangible personal property or taxable services to be used by the purchaser and not for resale. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102]

The person named above must furnish its suppliers of goods and services with a COPY of this exemption certificate, which replaces the generic certificate previously issued by the Department. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies.

Richard H. Roberts  
Commissioner of Revenue

Effective Date \_\_\_\_\_

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: VENDOR: \_\_\_\_\_

The undersigned certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid.

- Resale as tangible personal property, or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320-5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)
- \_\_\_\_\_

(Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected.)

SIGNATURE OF PURCHASER: \_\_\_\_\_