

**APPLICATION FOR STATES SALES AND USE TAX EXEMPTION  
FOR QUALIFIED MATERIALS HANDLING EQUIPMENT AND RACKING SYSTEM**



The Public Acts of 1995 amended T.C.A. Section 67-6-102(12) to allow certain equipment utilized by warehouses and distribution centers to qualify as industrial machinery exempt from sales and use taxes. A later amendment to the same provision allows the exemption in specific warehouses and distribution centers occupying previously existing facilities.

**IN ORDER TO QUALIFY, THE EQUIPMENT MUST BE:**

- (1) Directly and primarily for the storage or handling and movement of tangible personal property;
- (2) Used by a corporation subject to Tennessee franchise and excise taxes;
- (3) Used in a new or an expansion of a previously qualified warehouse/distribution, constructed in this state, through an investment in excess of \$10,000,000 over a period not exceeding three (3) years;
- (4) Purchased beginning one year prior to the start of the construction/expansion of the facility, and ending one year after the completion of the construction/expansion of the facility.

<i>Name of qualified business</i>	<i>Account No.</i>
<i>Mailing Address</i>	<i>FEIN</i>
<i>Location of facility</i>	

Investment Time Period (Cannot exceed three years): From \_\_\_\_\_ to \_\_\_\_\_  
Month Day Year Month Day Year

Date(s) equipment purchased \_\_\_\_\_ (must be purchased within a period beginning one year prior to start of construction and ending one year after construction of facility is completed).

Description and purpose of equipment purchased \_\_\_\_\_

**AFFIDAVIT OF APPLICANT**

Under penalties of perjury, I declare that to the best of my knowledge, the information is true and correct. I understand that any authority given as a result of this application will be limited to the purchases of certain equipment utilized by warehouses and distribution centers. The information contained in this application is subject to audit by the Department of Revenue and may result in the assessment of additional taxes, penalties, and interest, if the business is determined not to meet the requirements for the exemption.

Print Name \_\_\_\_\_ Position \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**FOR DEPARTMENT OF REVENUE USE ONLY. DO NOT WRITE IN THIS SPACE**

Under the provisions of T.C.A. Sec. 67-6-102, the following named applicant is authorized to purchase only QUALIFIED MATERIAL HANDLING EQUIPMENT and RACKING SYSTEMS between the dates of \_\_\_\_\_ and \_\_\_\_\_ without the payment of sales or use tax to the supplier to whom this is presented.

Business Name \_\_\_\_\_ Control No. (Plan) \_\_\_\_\_

Address \_\_\_\_\_

Approved by \_\_\_\_\_ Authorization No. \_\_\_\_\_ Date \_\_\_\_\_  
(For the Commissioner of Revenue or a designated official of the Department of Revenue)

**INSTRUCTIONS TO THE SUPPLIER:** A copy of this approved form **must** be in your files to support the exemption claimed by the purchaser. This authorization may be accepted for these purposes only. If presented for any other reason, the supplier may refuse its acceptance. It may not be accepted before or after the dates shown above.

Mail to the Tennessee Department of Revenue, Taxpayer Services Division, 500 Deaderick Street, Nashville, TN 37242.  
**For further information or assistance, call Taxpayer Services at (615) 253-0600 or within Tennessee only 1-800-342-1003.**

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