



TENNESSEE DEPARTMENT OF REVENUE
Supplement for Green Energy Production Facility
Sales and Use Tax Exemption

1. Name of Company/ Purchaser _____
- FEIN _____ Sales Tax _____
2. Or SSN _____ Account No. _____ Green Energy Project Start Date _____
Not Required for Individuals MM/DD/YYYY
3. Application is for authorization to (Check one):
 - a. purchase exempt from sales and use tax machinery and equipment used to produce or store electricity in a certified green energy production facility.
 - b. receive a refund or credit for sales and use tax paid on purchases of qualified machinery and equipment used to produce or store electricity in a certified green energy production facility.
4. Is a contractor providing and/or installing the green energy production facility equipment? Yes No
 If yes, provide the following information and submit a copy of the contract with this application.

<i>Contractor's Name</i>	<i>Sales Tax Account No.</i>	<i>Begin Contract Date</i>	<i>End Contract Date</i>
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<i>Contractor's Mailing Address</i>	<i>City</i>	<i>State</i>	<i>ZIP Code</i>	<i>Phone No. (Required)</i>
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5. Attach a copy of the approved Tennessee Department of Environment and Conservation Application for Certification of Green Energy Production Facility/Production of Electricity. If you have paid sales or use tax on qualifying equipment, you can request a refund or credit once this application is approved. To request a refund or credit, you must file a Claim for Credit or Refund of Sales or Use Tax and attach the Certified Green Energy Production Facility Exemption Certificate issued by the Department of Revenue, along with copies of purchase invoices showing the tax paid.

Affidavit of Applicant

Under penalties of perjury, I declare that to the best of my knowledge this information is true and correct. I understand that any authority given as a result of this application will be limited to the qualified machinery and equipment used to produce electricity in the green energy production facility certified by the Department of Environment and Conservation. 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 statutory requirements for the sales and use tax exemption are not met.

Print Name _____ Title _____

Signature _____ Date _____

Please mail supplement and approved application to:
 Tennessee Department of Revenue
 Taxpayer Services Division
 500 Deaderick Street
 Nashville, TN 37242

Tenn. Code Ann. § 67-6-346 provides for a sales and use tax exemption or authorization to receive a credit or refund for sales and use tax paid on purchases of machinery and equipment used to produce or store electricity in a certified green energy production facility. A certified green energy production facility is a facility certified by the Tennessee Department of Environment and Conservation (TDEC) as producing or storing electricity using clean energy technology. Clean energy technology is technology used to generate electricity from renewable energy sources such as: geothermal, hydrogen, solar or wind sources. In order to become a certified green energy production facility, the facility owner must have an agreement with the local utility, often referred to as an interconnection agreement. In absence of such arrangement, the facility owner must have a contract with a contractor detailing the scope of the project and the clean energy generation source or storage system being installed.

Purchasers must first complete and submit to TDEC the Application for Certification of Green Energy Production Facility/Production of Electricity. The application and instructions are available on TDEC's website at www.tn.gov/environment/. TDEC will review the application to determine if the facility meets the criteria of a Certified Green Energy Production Facility. Approved applications certifying the facility qualifies are sent to the applicant and to the Tennessee Department of Revenue.

The purchaser must then submit to the Department of Revenue the supplement application for the Green Energy Production Facility Sales and Use Tax Exemption. The purchaser may hire a contractor to construct or install the machinery and equipment for green energy facility. In such a case, the purchaser must include the contractor's business information, and attach a copy of the contract. If the application is approved, the Department of Revenue will issue a Certified Green Energy Production Facility Sales and Use Tax Exemption Certificate to the contractor. This allows the contractor to make sales and use tax exempt purchases of the qualified machinery and equipment for the certified facility that will be provided to and/or installed for the purchaser. The contractor's exemption certificate will be valid only for the purchaser's green energy production facility. If the sales and use taxes have already been paid by the contractor, then the approved application, contract information, refund claim, and copies of purchase invoices will be used to support and initiate a refund or credit of the taxes paid by the contractor.

Instructions:

- 1) Include name of company or purchaser as included on the approved TDEC application.
- 2) Provide your FEIN or SSN. A registered business must provide its sales and use tax account number for the facility location. Individuals not otherwise required to register for sales and use tax do not need to provide a sales and use tax number. Provide the date you or your contractor will begin purchasing the qualified green energy machinery and equipment.
- 3) Check box (a) if you are seeking an exemption certificate for yourself or for your contractor to make sales and use tax exempt purchases of qualified green energy machinery and equipment. Check box (b) if you are seeking a refund or credit of sales and use tax paid on qualified green energy machinery and equipment. If you are seeking a refund or credit, you also must submit a completed Claim for Credit or Refund of Sales or Use Tax, and attach copies of purchase invoices, and any other documents evidencing that the sales and use tax has been paid.
- 4) If a contractor was hired to provide and/or install the qualified green energy machinery and equipment, check the box yes and provide all the requested information for the contractor. If there is more than one contractor for this project, attach a list of the contractors with all requested information and provide copies of each contract.
- 5) Attach a copy of the approved Department of Environment and Conservation Application for Certification of Green Energy Production Facility. If you have paid sales or use taxes on qualifying equipment, you can request a refund or credit once this application is approved. To request a refund or credit, you must file a Claim for Credit or Refund of Sales or Use Tax and attach the Certified Green Energy Production Facility Exemption Certificate, issued by the Department of Revenue, along with copies of purchase invoices showing the tax paid.