

**TENNESSEE SALES AND USE TAX  
BLANKET CERTIFICATE OF RESALE**



**TO:** Vendor's Name \_\_\_\_\_  
Vendor's Address \_\_\_\_\_

The undersigned hereby 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 The purchaser must notify the seller in writing if the certificate is no longer valid. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102.]

- 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.)
- Other (indicate reason):

Sales Tax Registration Number	Name of Business _____
of Purchaser _____	Name of Authorized Purchaser _____
Effective Date of Registration _____	Signature of Authorized Purchaser _____
	Address _____

**NOTICE**

This Certificate must be fully completed and signed before it is valid. Certificate remains in effect until revoked in writing by the purchaser. Once a valid certificate is on file, it is not necessary to obtain additional copies for subsequent purchases.

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the purchaser in any manner and must be reported and the tax paid thereon directly to the Tennessee Department of Revenue.

TENN. CODE ANN. SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES AND SUBJECTS THE CERTIFICATE TO REVOCATION.