



TENNESSEE DEPARTMENT OF REVENUE  
Application for Qualified Production  
Sales and Use Tax Exemption

1. Name of Qualified Production \_\_\_\_\_
2. Business Name of Taxpayer/Applicant producing Qualified Production ("Qualified Production Entity")  
\_\_\_\_\_
3. FEIN/SSN \_\_\_\_\_ Sales Tax Account No. \_\_\_\_\_
4. Location Address \_\_\_\_\_ Location ID \_\_\_\_\_
5. Business Contact \_\_\_\_\_  
Name / Title Email Address Phone
6. Is this application requesting an exemption certificate for a Qualified Production Entity or Third-Party Purchaser?  
 Qualified Production Entity (skip to "Affidavit of Applicant" at bottom)  
 Third-Party Purchaser (Qualified Production Entity Must Sign to Designate and Third-Party Purchaser Must Complete 7-11 and Attestation)

I declare that the below party is a designated Third-Party purchaser.

\_\_\_\_\_  
Name / Title of Representative of Qualified Production Entity Date

7. Name of Third-Party Purchaser \_\_\_\_\_
8. FEIN/SSN \_\_\_\_\_ Sales Tax Account No. \_\_\_\_\_
9. Location Address \_\_\_\_\_ Location ID \_\_\_\_\_
10. Mailing Address \_\_\_\_\_  
Street City State ZIP Code
11. Business Contact \_\_\_\_\_  
Name Phone Number Email Address

**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 is limited to purchases of the tangible personal property, computer software, or services that are necessary to and primarily used for qualified production specifically listed under Tenn. Code Ann. § 67-6-323. The use of this authority for purposes other than those authorized by law may result in the assessment of additional taxes, penalties, and interest.

Print Name \_\_\_\_\_ Title \_\_\_\_\_

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

## General Information:

Tenn. Code Ann. §67-6-323 provide sales and use tax exemptions for the sale, use, storage, or consumption of tangible personal property, computer software, or services that are necessary to and primarily used for a qualified production. Exempt purchases may be made by the Taxpayer/Applicant producing the Qualified Production or by third parties once they complete this application and receive an exemption certificate. Before this application can be approved, the Tennessee Film, Entertainment, and Music Commission (the "Commission") must first determine that the Taxpayer/Applicant is engaging in a qualified production. The Commissioners of Revenue and Economic and Community Development must also determine that the exemption is in the best interests of the state.

**Line 1: Taxpayer/Applicant:** The taxpayer/applicant is the entity engaged in financing, producing, or hiring third parties to produce the qualified production ("Qualified Production Entity"). This is the entity expected to make tax exempt purchases within the state or to hire production services companies and/or third parties to make tax exempt purchases within the state.

**Line 7: Third-Party Purchaser:** This is a person or company that is contracted by taxpayer/applicant to make tax exempt purchases within the state for taxpayer/applicant.

**The taxpayer/applicant is required to register for sales and use tax first, then apply for a qualified production exemption. Once the exemption is granted, the third-party purchaser may apply for qualified production exemption.**

**Where to file:** This form and any attachments may be completed and submitted through the Commission as part of the Application for Approval as Qualified Production and Best Interests Determination ("Form A"). Send to the Tennessee Entertainment Commission, [tnentertainment@tn.gov](mailto:tnentertainment@tn.gov) or contact the Department of Revenue, Audit Division, (615) 741-8499 for a direct email address.

**Assistance:** Please contact the Commission at (615) 337-3838 regarding the qualified production application process or the Department's Audit Division at (615) 741-8499 for specific questions regarding this application and exemption certificate.

## Approval or Denial Notification

Applications for this exemption will only be approved when the Commissioner of Revenue and the Commissioner of Economic and Community Development have determined that the exemption is in the best interests of the state. If approved, the Department of Revenue will provide the taxpayer with an exemption certificate that expires in two (2) years. Taxpayers that receive the exemption certificate must provide their vendors with a copy of the certificate or a fully completed Streamlined Sales Tax Certificate of Exemption, which must include the Qualified Production Exemption Number printed on the certificate.

## Common Qualifying Expenditures

Tangible personal property, computer software, or taxable services that are necessary to and primarily used for a qualified production may include purchases such as the setup and rental of an electric generator and pre-production, production, and post-production tangible personal property or services purchased from a Tennessee vendor. More information may be found on [www.tn.gov/revenue](http://www.tn.gov/revenue) website.

## Examples of Non-Exempt Items

- Cell Phone Reimbursements
- Gifts or Prizes
- Wrap Party Expenses
- Alcohol and Tobacco
- Expenditures incurred in Tennessee, (if the majority of production occurs out of Tennessee), e.g., travel, goods, services, equipment, rentals, labor
- Costs or fees associated with advertising, marketing, or distribution
- Any expenditures for an approved project that that did not physically occur in Tennessee
- Purchase of Vehicles (e.g., picture/camera cars, studio vehicles, production trucks, or transport vehicles)
- Purchase of Scissor Lifts, Forklifts, or Cranes
- Purchase of Equipment Transport
- In-Kind Services, Goods, or Labor