



STATE OF TENNESSEE

Special Events

November 2021

In This Presentation.....

OVERVIEW

- **Laws/rules, important definitions, due dates, rates, exemptions, etc.**

REGISTERING/FILING

- **Registration and reporting requirements and filing instructions for vendors and event organizers**

RESOURCES

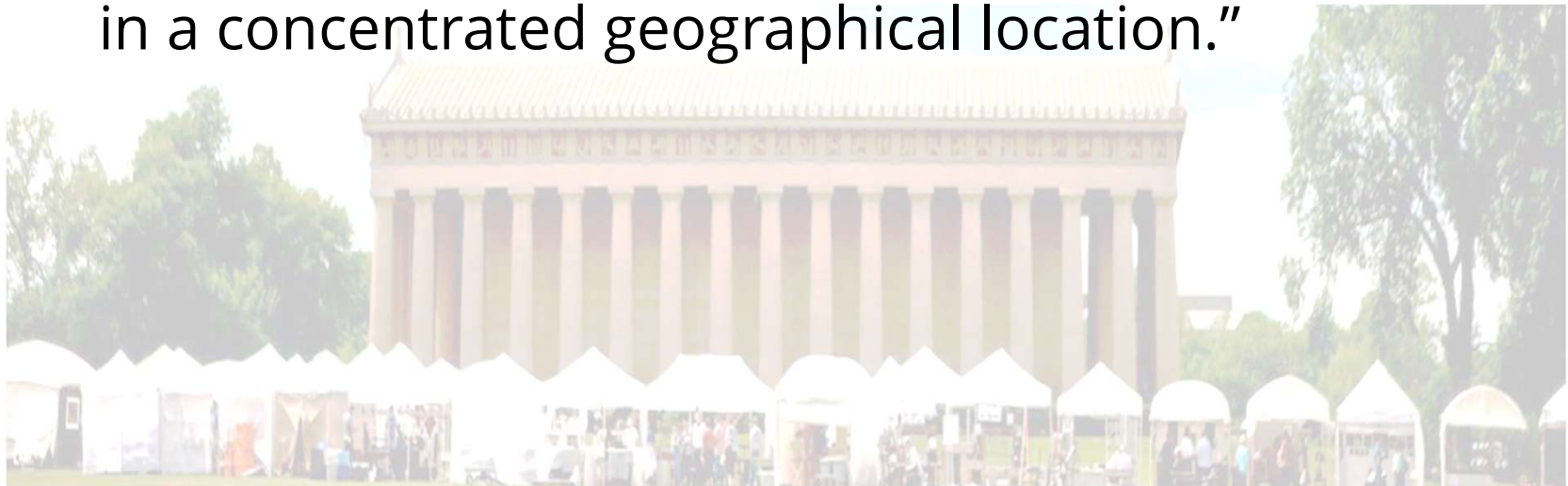
- **Where to go to find information on our website, contact information, chat Q&A**



Definition: Special Event



“... an event held in a Tennessee community usually lasting for a short time (30 days or less), featuring a theme such as arts and crafts, home show, or a holiday themed event, where vendors are available in a concentrated geographical location.”



Event Promoters

“...person or business that is hosting or overseeing the event.”

Promoter Sales Tax responsibilities include:

- **Registering for a Sales Tax account for each individual event**
 - Sales Tax account *already* registered:
 - Contact revenue.support@tn.gov to add special event location and dates
 - Sales Tax account *not yet* registered:
 - Submit Special Event Vendor Registration Application - https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/special_events/special_event_vendor_reg.pdf
- **Once registered for the event the Promoter will then receive a letter from TDOR that can be provided to each vendor**
- **File/pay sales tax based on taxable sales**



Special Event Location/Date registration is not available on TNTAP. Indicate “**Special Event Promoter**” on application or when emailing TDOR to add an event



Vendor Letter



- ✓ Tax Responsibilities of the Vendor
- ✓ How to Register for the Special Event with the Department
- ✓ How to file the tax return via TNTAP
- ✓ The Event's Name, City, State
- ✓ The sales tax rate to be collected at the event
- ✓ Link to find the Vendor's Special Event Application for Registration

Dear Special Event Vendor,

Thank you for attending **Enter name of event here** in **Name of City here, TN**. The Tennessee Department of Revenue (TDOR) recently launched a new tax administration system called Tennessee Taxpayer Access Point (TNTAP) that changes the way you file and remit sales tax collected at special events. TNTAP allows you to file and remit the sales tax online.

- The sales tax rate for this event is **enter tax rate % here** (provided by Revenue.) The sales tax return for the event is **due by the 20th day of the month following the event** and can be filed using TNTAP online: [https://tntap.tn.gov/eservices/ /](https://tntap.tn.gov/eservices/)

If you have an active Tennessee sales tax account:

- Please contact our Taxpayer Services division at (615) 253-0601 or email them at revenue.support@tn.gov to provide your Consolidated Sales Tax (SLC) account number.
- Your account will be associated with the special event location and period.
- If you need assistance with your TNTAP account, please call (615) 253-0600 or email revenue.support@tn.gov.

If you do not have an active Tennessee sales tax account:

- You will need to fill out the attached registration application and return it to the Tennessee Department of Revenue no later than **the end of the month in which the event is held**.
 - By mail: Tennessee Department of Revenue, 500 Deaderick St, Nashville, TN 37242
 - Online: <https://revenue.support.tn.gov/hc/en-us/requests/new>
 - Request type is "Tax Question" and my question is about "Register or Update an Account".
 - You will need to scan and attach the application to your request.



Event Vendors Defined

“... person or business that rents space at the event to sell items.”



Vendor Sales Tax responsibilities include:

- **Registering for a Sales Tax account for each individual event**
 - Sales Tax account *already* registered:
 - Contact revenue.support@tn.gov to add special event location and dates
 - Sales Tax account *not yet* registered:
 - Submit Special Event Vendor Registration Application - https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/special_events/special_event_vendor_reg.pdf
- **File/pay sales tax based on taxable sales**



Filing - Frequency and Due Dates

Sales Tax

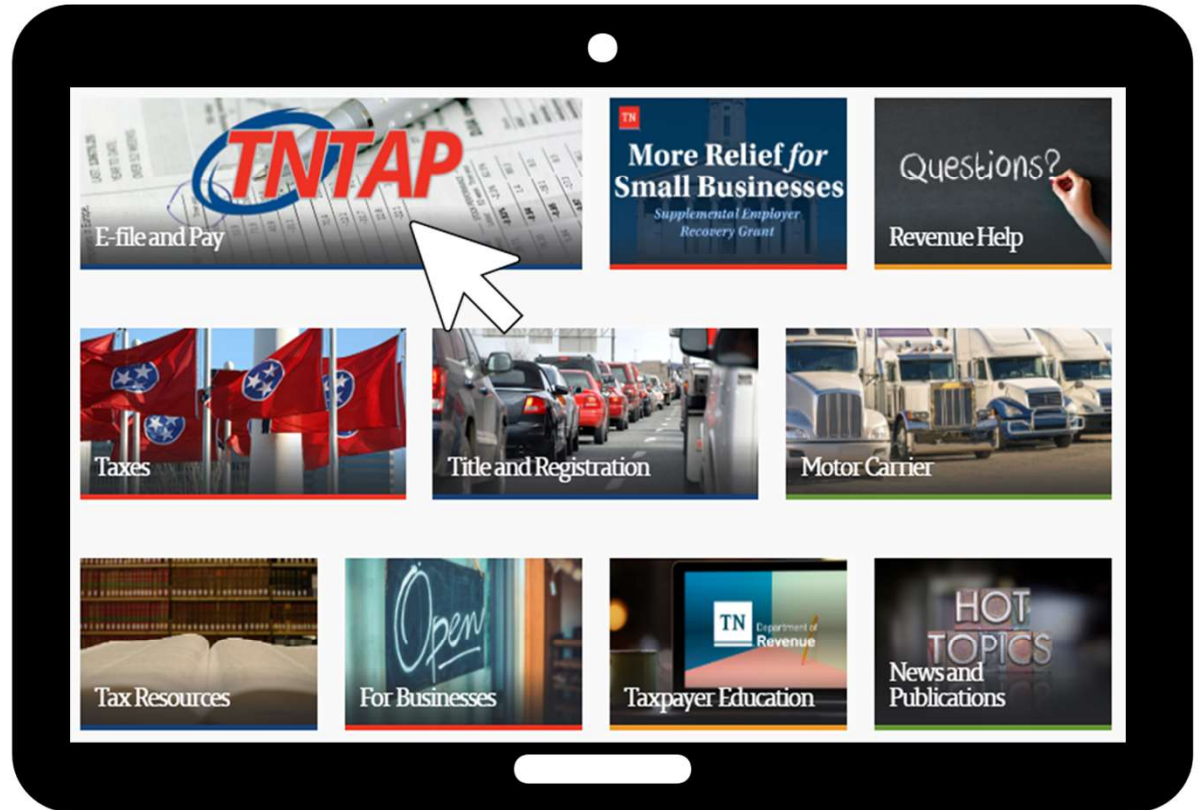
- **Promoter/Vendor is registered as a casual filer for Special Event only:**
 - Return is due on the 20th of the month following the end of the special event
 - Contact the Tennessee Department of Revenue to create your filing period on TNTAP each time it is needed
- **Promoter/Vendor is registered as a regular filer:**
 - File according to the frequency determined for the account (monthly/quarterly) and include special event sales for the applicable period



Filing - TNTAP

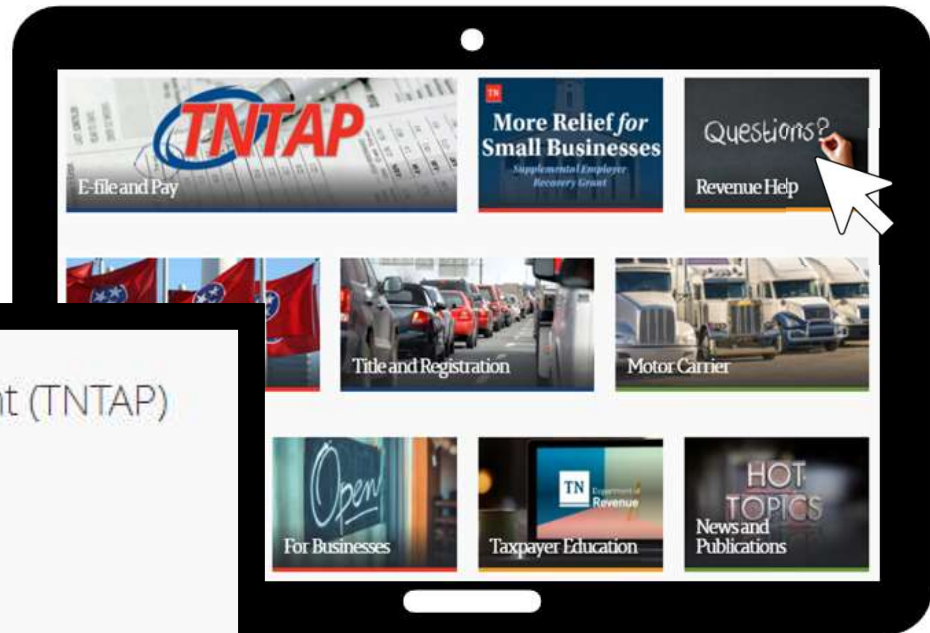
www.tn.gov/revenue > TNTAP

- ✓ Schedule payments in advance
- ✓ Automatic correction of common errors
- ✓ Amend returns
- ✓ Access returns, certificates, and letters
- ✓ Much more!



Filing –TNTAP Logon/Access

1. Create a TNTAP logon
2. Gain Access to Accounts



Tennessee Taxpayer Access Point (TNTAP)

- General TNTAP How-to Videos
- About TNTAP
- TNTAP Login
- TNTAP Registration
- TNTAP Payments
- TNTAP Tax Returns
- How-to Videos: Licensed Distributor Reports



Return - Overview

Account [> Make a Payment](#)

123456789-SLC [> View/File Returns](#)

Balance [> Additional Actions](#)

\$0.00

Sales and Use Return for 30-Sep-2021 [> File now](#)

Due

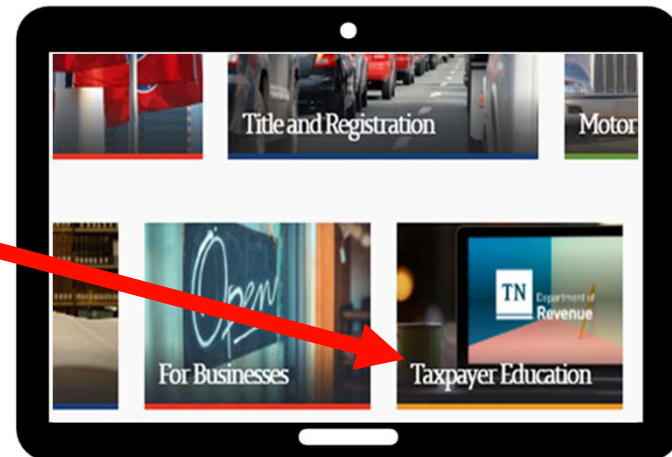
20-Oct-2021

File/amend return for previous period

File current period return

Helpful information on completing returns...

- Webinar: Completing the TN Sales Tax Return
- TNTAP How-To Video: Filing a Sales Tax Return

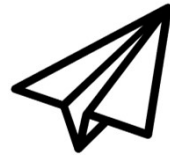


Resources

Please submit specific account-related questions, or any questions that do not get addressed in this webinar to directly us!



www.tn.gov/Revenue



Revenue.support@tn.gov



615.253.0600 (M-F 8-4:30 CST)



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Please take a moment to complete a quick survey about today's event!
Survey populates upon leaving event.