MONTGOMERY COUNTY
TENNESSEE
COUNTY CLERK'S OFFICE
Teresa Cottrell, County Clerk
350 Pageant Lane, Suite 502, Clarksville, TN 37040
Phone 931-648-5711 www.mcclerktn.org Fax 931-553-5160

BUSINESS LICENSE INFORMATION

- New business license applications are filed with the Montgomery County Clerk's Office for a fee of $15.00. You are required to obtain a business license if you anticipate your annual gross receipts to be $3,000 or more. Additional information regarding exempt businesses is contained in TCA § 67-4-708.

- There are two types of business licenses available:

  - **$3,000 - $9,999: Minimal Activity License** – The license is $15 annually and can be obtained through the local county clerk's office. A Minimal Activity License does not require a tax return to be filed. A new license must be issued annually based on the fiscal year of the business.

  - **$10,000 and over: Standard Business License** required and taxes remitted electronically.

  NOTE: A standard license may be obtained by request for any business regardless of gross income

- If a standard business license is obtained, you are taxed on a percentage of your annual gross receipts to renew each year. All returns must be electronically filed and payments remitted electronically to the Department of Revenue on their website at **www.tn.gov/revenue**. IMPORTANT: By law, all taxpayers must create an account with the State of Tennessee, Department of Revenue, prior to filing a Business Tax return electronically at **https://apps.tn.gov/paams**. ***It is critical that you do this as soon as possible and do not wait until the due date of your return, as this could delay processing.*** For your convenience, the physical address and phone number for the Tennessee Department of Revenue is:

  Andrew Jackson State Office Building
  500 Deaderick Street
  Nashville, Tennessee 37242
  1-800-342-1003

- **If you close your business and have obtained a STANDARD BUSINESS LICENSE, you must:**

  1. Submit a final return and payment of taxes to the Tennessee Department of Revenue within 15 days of selling or closing the business. *Simply not renewing will not close your business license and you may be subject to taxes and late fees for the years it was not officially closed*.
  2. Notify the Montgomery County Assessor of Property at (931) 648-5709 to close your tangible personal property tax account.
  3. Pay your county personal property taxes at the Montgomery County Trustee's office, (931) 648-5717 and any city taxes at the City of Clarksville, Finance and Revenue Department, (931) 645-7436.

- **If you close your business and obtained a MINIMAL ACTIVITY LICENSE, you must:**

  1. Notify the Montgomery County Clerk's Office to inform us of your business closing.
  2. Notify the Montgomery County Assessor of Property at (931) 648-5709 to close your tangible personal property tax account.

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- **If you need to make changes to your business license account (change of address or business name change, etc.):**
  1. You must contact the Montgomery County Clerk to complete a business license change form or download from our website. If you need a new license to reflect the change, there is a $5.00 fee.

- **If there is a change of ownership and/or your federal tax ID # or sales tax number has changed for your standard business license:**
  1. The current owner must submit a final return to the Tennessee Department of Revenue.
  2. The new owner should apply for a license in their name. If the business is a partnership and you want to remove a partner's name, that person must sign the final return. TCA § 67-4-721 has obligations for the successor business owner in regards to liability of taxes, interest and penalties of the former owner. The new business owner should read TCA § 67-4-721 in its entirety.

TENNESSEE NON-SMOKER'S PROTECTION ACT (TCA § 39-17-1806) - Please find more information regarding this law by visiting https://tn.gov/health/topic/smokefree-tennessee or by calling 1-800-293-8228.

Below please find information you may need or find helpful:

- ☐ If you will be performing work inside the city limits, you may need to contact the City of Clarksville, Finance & Revenue Department at 931-645-7436 to obtain a city business license. They are located on the first floor of the City Hall Building, One Public Square.
- ☐ Federal Employer Identification Number (FEIN): 800-829-1040 or visit www.irs.gov
- ☐ Sales Tax Number: 800-342-1003 or visit www.tn.gov/revenue
- ☐ Secretary of State 615-741-2286:
  - To become incorporated, LLC, etc., visit http://www.tn.gov/sos
  - For Workers' Compensation Exemption Registration Information, visit http://tnbear.tn.gov/WC/ExemptionRegInstr.aspx or https://tnbear.tn.gov/WC/ExemptionReg.aspx?NoPayment=Y for an application
- ☐ Montgomery County Assessor's Office: 931-648-5709 or visit https://mcgtn.org/assessor
- ☐ State of TN Regulatory Board (to obtain state contractor's license or other professional state license): 615-741-3449 or visit http://tn.gov/commerce/section/regulatory-boards
- ☐ Building & Codes Department:
  - City Building & Codes (if business is located within city limits) 645-7426
  - County Building & Codes (if business is located outside city limits) 648-5718
- ☐ Montgomery County Health Department: 931-648-5747 or visit https://mcgtn.org/health
- ☐ Tennessee Small Business Development Center: 931-221-1370 or visit www.tsbdc.org/apsu
- ☐ Clarksville Area Chamber of Commerce: 931-647-2331 or visit www.clarksvillechamber.com
- ☐ Motor Vehicle Commission: 615-741-2711 or visit http://www.tn.gov/commerce/section/motor-vehicle