

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:
 - **Annual Gross Sales of \$3,001 - \$99,999: Minimal Activity License** – The minimal activity license is issued by the county clerk's office and does not require a tax return to be filed. The license must be renewed through the county clerk's office annually based on the fiscal year of the business.
 - **Annual Gross Sales of \$100,000 and over: Standard Business License** – The initial standard business license is issued by the county clerk's office. Business taxes must be remitted annually based on the fiscal year of the business. All business tax returns and payments must be electronically submitted to the Department of Revenue at www.tn.gov/revenue. Once notification is received, the Montgomery County Clerk's Office will mail qualifying businesses their renewed business license. **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.***

NOTE: A standard business license may be obtained by request for any business, regardless of gross sales. Businesses choosing to have a standard business license must file a business tax return with the Department of Revenue and remit tax for that location.

- For additional information regarding business taxes, visit: <https://www.tn.gov/content/tn/revenue/taxes/business-tax.html> or you may contact the Department of Revenue by phone at 1-800-342-1003 (toll free) or (615) 253-0600.
- **If you close your business and currently have a STANDARD BUSINESS LICENSE, you must:**
 - Submit a final business tax return and payment 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.*
 - Notify the Montgomery County Assessor of Property at (931) 648-5709 to close your tangible personal property tax account.
 - 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 currently have a MINIMAL ACTIVITY LICENSE, you must:**
 - Contact the Montgomery County Clerk’s Office to inform us of your business closing.
 - Notify the Montgomery County Assessor of Property at (931) 648-5709 to close your tangible personal property tax account.

- **If you need to make changes to your business license account (change of address or business name change):**
 - Please complete a business license account change form and submit to the Montgomery County Clerk’s Office. The form can be found on our website. The fee for an updated license is \$5.00.

- **If there is a change of ownership and/or your federal tax ID # or sales tax number has changed for your standard business license:**
 - The current owner must submit a final return to the Tennessee Department of Revenue.
 - The new owner should apply for a business license in their name.
 - If the business is currently a partnership, and you’re requesting 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.

Below is 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: To become incorporated, LLC, etc., visit <http://www.tn.gov/sos> or call 615-741-2286 for additional information.
- For Workers’ Compensation Exemption Registration Information, visit <https://www.tn.gov/workforce/injuries-at-work/employers/employers/wc-exemption-registry.html>
- 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) 931-645-7426
 - County Building & Codes (if business is located outside city limits) 931-648-5718
- 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.clarkvillechamber.com
- Motor Vehicle Commission: 615-741-2711 or visit <http://www.tn.gov/commerce/section/motor-vehicle>