

Business License Renewal - If you have a Standard Business License

****RENEWAL NOTICES ARE NOT SENT OUT. AS THE BUSINESS OWNER YOU ARE RESPONSIBLE FOR RENEWING YOUR BUSINESS LICENSE EACH YEAR.***

All businesses that currently have a standard business license or businesses that have grossed more than \$9,999.99 from the sales of goods and services are required by law to have Standard Business License. Those who have a Standard Business License will need to file a business tax return with the Tennessee Department of Revenue. Business tax returns are required to be filed and the payment remitted electronically through the Tennessee Department of Revenue to the Tennessee Taxpayer Access Point (TNTAP) system, unless a business has been granted an electronic filing waiver. Please contact the Tennessee Department of Revenue directly to see if you qualify for an electronic filing waiver at (615) 253-0600 Ext 4. Business tax returns are due four months and fifteen days after the end of your fiscal year end date. Business licenses expire five months and fifteen days after the end of your fiscal year end date. The minimum tax for taxpayers in Classifications 1 through 4 is \$22 per Business License. A penalty is imposed for the late filing of a tax return and for late payment of taxes owed to the state. The penalty is computed at a rate of 5% per month, or any portion of a month, from the due date until the date the taxes are paid. The maximum penalty is 25% of the tax amount due; with a minimum penalty of \$15. In addition, interest is imposed on any taxes not paid by the tax due date. The interest rate applicable to any delinquent tax payment is set on July 1st, each year. For general questions regarding business tax call (615) 253-0600 Ext. 4. For questions regarding the TNTAP system, call (615) 253-0600 Ext 1.

[TENNESSEE TAXPAYER ACCESS POINT \(TNTAP\)](#)

[TNTAP HOW-TO-VIDEOS](#)

CALCULATING YOUR BUSINESS REVENUE FOR BUSINESS TAX PURPOSES

If you have a single business with a single location, you can reference your IRS tax form for the year in question to find your business revenue.

- Form 1065 (US Return of Partnership Income), Line 1a
- Form 1120 (US Corporation Income Tax Return), Line 1a
- Form 1040, Schedule C (Profit or Loss from Business), Line 1
- Form 1120S (US Income Tax for an S Corporation), Line 1a

One business, multiple locations:

If you have a single business with multiple locations (i.e., a single corporation with one FEIN who has multiple locations of their business), you will have different gross receipts/sales for each location. If you do not have records for each individual location showing your gross receipts/sales, please contact a tax professional for help determining your business revenue.

BUSINESS TAX FILING EXTENSIONS

Businesses that have filed for an extension on their Federal Income Taxes are not excused from the expiration of their business license. A filing request for an extension on business tax must be made in writing, must state why the extension is desired, must be signed, and must be submitted before the due date of business taxes to the address listed at the end of this section. Interest, as provided in Tenn. Code Ann. § 67-1-801, will be added to the amount of tax due, beginning from the statutory due date until the date the tax is paid. No penalty will be assessed if the return is made and the full amount of taxes are paid on or before the extended due date. Any return and payment made subsequent to the extended due date will be subject to penalty and interest from the original statutory due date without regard to the period allowed by the extension. For questions call (615) 253-0600 Ext. 4.

Tennessee Department of Revenue

Taxpayer Services Division

Andrew Jackson Building

500 Deaderick Street

Nashville, Tennessee 37242-1099

HOW WILL I RECEIVE MY RENEWED COPY AFTER I HAVE FILED AND PAID MY BUSINESS TAX?

As of May 29th 2018, business Licenses will no longer be mailed out when they are renewed. Renewed business license copies will now be electronically sent to a taxpayer's TNTAP account via the message portal 48 hours after the city of Chattanooga receives record of tax clearance from the Tennessee Department of Revenue. For questions on using your TNTAP account call (615) 253-0600 Ext. 1.

Business licenses are available to be emailed or mailed to the authorized representatives of the business by request only. To make a request to receive either an electronic PDF copy of your business license emailed, or a hard copy mailed to the address on file please email busl@chattanooga.gov or fax (423) 643-7278 with the following information. Please use the subject line BUSINESS LICENSE COPY REQUEST. Please list the name of the business, physical address where it is located, and provide the tax ID that the business license was filed under. This would be a SSN (Social Security Number) or ITIN (Individual Taxpayer Identification Number) for all Sole Proprietors and or Marital Joint ownerships, and would be an FEIN (Federal Employer Identification Number) for all Estates, Trusts, Partnerships, LLC's, and or Corporations. A business license will only be provided when the information given matches that which is currently on record.

If any further changes in business information occur, such as primary address, mailing address, and or personnel changes; the business is legally required to promptly notify the Tennessee Department of Revenue. All this as well as business tax returns are required to be filed directly via the Tennessee taxpayer access point (TNTAP) system.

[TENNESSEE TAXPAYER ACCESS POINT \(TNTAP\)](#)

Business License Renewal – If you have a Minimal Activity License

****RENEWAL NOTICES ARE NOT SENT OUT. AS THE BUSINESS OWNER YOU ARE RESPONSIBLE FOR RENEWING YOUR BUSINESS LICENSE EACH YEAR.***

The taxpayer is responsible at all times for maintaining financial records for the business. If you have not kept financial records previously please contact a tax professional for help determining your gross receipts/sales.

All businesses that currently have a Minimal Activity License, and have grossed less than or equal to \$9,999.99 in revenue will renew their business licenses directly through both the City of Chattanooga Treasurer's Office and the Hamilton County Clerk's Office. Minimal Activity Licenses expire five months and fifteen days after the end of your fiscal year end date. For questions please call the respective Offices.

To renew your City of Chattanooga Minimal Activity License please sign into OpenGov and replace for a new Minimal Activity license by clicking on the link below

[CITY OF CHATTANOOGA MINIMAL ACTIVITY LICENSE RENEWAL FORM](#)

City of Chattanooga

Office of the City Treasurer

101 E 11th Street, Room 101
Chattanooga, TN 37402-4285

To renew your Hamilton County Minimal Activity License please either complete their online renewal, or go in person to the following address:

[HAMILTON COUNTY MINIMAL ACTIVITY LICENSE RENEWAL](#)

Hamilton County

County Clerk's Office

625 Georgia Ave, Room 201
Chattanooga, TN 37402

If you have a single business with a single location, you can reference your previous IRS tax forms to find your business revenue.

- Form 1065 (US Return of Partnership Income), Line 1a
- Form 1120 (US Corporation Income Tax Return), Line 1a
- Form 1040, Schedule C (Profit or Loss from Business), Line 1
- Form 1120S (US Income Tax for an S Corporation), Line 1a

The taxpayer is responsible at all times for maintaining financial records for the business. A Minimal Activity License is only valid if your business grosses less than or equal to \$9,999.99 worth of goods and services. If at any point during a fiscal year period, a business that has a Minimal Activity License grosses over \$9,999.99 from the sale of goods and services, an owner, officer, member, or partner of the business is legally required to notify the Tennessee Department of Revenue to upgrade to a Standard Business License within 15 days of that occurrence. At that point in time the business would be required to file business tax, and would be due four months, and fifteen days after the close of a business's fiscal year. If any further changes in business information occur, such as primary address, mailing address, and or personnel changes; the business is legally required to promptly notify the Tennessee Department of Revenue. All this as well as business tax returns are required to be filed directly via the Tennessee taxpayer access point (TNTAP) system. For questions call the Tennessee Department of Revenue at (615) 253-0600 Ext 4.

TENNESSEE TAXPAYER ACCESS POINT (TNTAP)
