

TENNESSEE SALES AND USE TAX
BLANKET CERTIFICATE OF RESALE



TO: Vendor's Name _____
Vendor's Address _____

The undersigned hereby certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102.]

- Resale as tangible personal property or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320-5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)
- Other (indicate reason):

Sales Tax Registration Number of Purchaser _____	Name of Business _____
Effective Date of Registration _____	Name of Authorized Purchaser _____
	Signature of Authorized Purchaser _____
	Address _____

NOTICE

This Certificate must be fully completed and signed before it is valid. Certificate remains in effect until revoked in writing by the purchaser. Once a valid certificate is on file, it is not necessary to obtain additional copies for subsequent purchases.

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the purchaser in any manner and must be reported and the tax paid thereon directly to the Tennessee Department of Revenue.

TENN. CODE ANN. SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES AND SUBJECTS THE CERTIFICATE TO REVOCATION.



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

FEDERAL-MOGUL MOTORPARTS CORPORATION
2100 MIDWAY LN
SMYRNA TN 37167-5876

Account #: 106236511
License #: 108162150
Effective Date: January 1, 2013

**CERTIFICATE OF DIRECT PAY AUTHORITY
RULE 68**

Under the provisions of Sales Tax Rule and Regulation Number 68, you are granted the privilege of making purchases of tangible personal property and taxable services on a Certificate of Resale. However, a Certificate of Resale cannot be issued to a contractor selling and installing tangible personal property which becomes part of real property.

Permission is granted with the understanding that you will report directly to the state of Tennessee any sales or use tax liability and that you will maintain records of purchases and make them available for audit.

You must furnish each of the your suppliers a copy of this letter and an appropriate Resale Certificate for any purchases made by virtue of the authority.

If we can be of further assistance, you may contact the Taxpayer Services Division at (615) 741-3580.

Sincerely,

Richard H. Roberts, Commissioner
Tennessee Department of Revenue