



**TENNESSEE DEPARTMENT OF REVENUE**  
**Application for Agricultural**  
**Sales and Use Tax Exemption**

RV-F1308401 (1/23)

1. Entity Name \_\_\_\_\_ FEIN/SSN/SOS# \_\_\_\_\_

2. Mailing Address \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

3. Entity Phone No. \_\_\_\_\_ Email Address \_\_\_\_\_

4. Farm Location \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ County \_\_\_\_\_

5. Entity Contact \_\_\_\_\_  
Name \_\_\_\_\_ Email Address \_\_\_\_\_

6. Type of Entity  Farmer  Timber Harvester  Nursery Operator

7. Type of Ownership

a. <input type="checkbox"/> Partnership	d. <input type="checkbox"/> Sole Proprietorship	g. <input type="checkbox"/> Marital Joint Ownership <small>(must provide SSN for joint owners)</small>
b. <input type="checkbox"/> Professional LLC	e. <input type="checkbox"/> Limited Partnership	h. <input type="checkbox"/> Limited Liability Company
c. <input type="checkbox"/> S Corporation	f. <input type="checkbox"/> Other Professional Corporation	i. <input type="checkbox"/> Corporation

8. Applicant must meet at least one of the following criteria to qualify for the agricultural exemption. Check all that apply. **You must submit proper documentation with the application (see instructions).**

- a.  The owner or lessee of agricultural land from which \$1,500 or more of agricultural products were produced and sold during the year, including payments from government sources.
- b.  In the business of providing for-hire custom agricultural services for the plowing, planting, harvesting, growing, raising, or processing of agricultural products or for the maintenance of agricultural land.
- c.  The owner of land that qualifies for taxation under the provisions of the Agricultural Forest and Open Space Land Act of 1976 (Tenn. Code Ann. § 67-5-1001 et seq.).
- d.  Have a federal income tax return that contains one or more of the following:
  - i.  Business activity on IRS Schedule F (Profit or Loss from Farming)
  - ii.  Farm rental activity on IRS Form 4835 (Farm Rental Income and Expenses) or Schedule E (Supplemental Income and Loss)
- e.  Otherwise establish to the satisfaction of the Commissioner of Revenue that you are actively engaged in the business of raising, harvesting, or otherwise producing agricultural commodities as defined in Tenn. Code Ann. § 67-6-301 (c)(2).

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**Affidavit of Applicant**

Under penalties of perjury, I declare to the best of my knowledge this information is true and correct. I understand any authority given from this application is limited to purchases of tangible personal property used primarily in agricultural operations as authorized in Tenn Code Ann. § 67-6-207. The use of this authority for purposes other than those authorized by law may result in the assessment of additional taxes, penalties, and interest.

Print Name \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Please mail application and attachments to:**

Tennessee Department of Revenue  
Taxpayer Services Division  
500 Deaderick Street  
Nashville, TN 37242