

### **Important Vendor Update**

As many of you know, our move to Memphis and the new hotel has come with a few unexpected challenges. Shelby County and the City of Memphis now require a "Transient Vendor License and Permit" for each individual vendor participating in special events like ours.

This requirement came to light while we were double-checking how to submit taxes in Tennessee. Because we've changed states, we reconfirmed everything and discovered that new policies and enforcement are now in place, even though this wasn't a requirement the last time we were in Shelby County, Tennessee.

While the forms do mention a fee, the fees for business licenses for Shelby County and Memphis will be waived for this year. This may not be the case after this year, but we'll let you know.

It is suggested that if you happen to live in Shelby County, Tennessee that you register for a business license to avoid these issues in future years.

(The business license fee being waived does NOT absolve you from collecting or submitting sales tax to the state.)

We know this is more work and frustrating, and we're right there with you. Thank you for your patience and flexibility as we navigate these changes.

-MFM Directors and Artist Alley Staff

### Important Info for Vendors – Mephit Fur Meet Sales Tax Filing 2025

#### PRE-CON

# 1) License & Permit Required for Shelby County, Tennessee

A Transient Vendor License & Permit for vendors operating within the Memphis city limits + Shelby County. The permit is valid for 14 days. Fill out the attached two forms. The normal fee of \$150 is being waived this year. It's required before selling in Shelby County, TN.

To submit your form, email it to rosetter.pickens@shelbycountytn.gov as soon as you have it filled out.

We will collect the permits on your behalf and have them on site on Thursday of con.

The deadline to get this completed is a week before con, 8/21/25. Please do so as soon as possible. You MUST have a permit to be seated in the artist alley.

2) Obtain a free TNTAP Tax account number if you don't already have one. This is to submit your sales taxes.

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### **POST-CON**

Pay your sales taxes online at TNTAP by September 20, 2025. No check or cash accepted.

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#### **SUMMARY:**

- 1) Submit your forms for a 14-day transient vendor permit
- 2) Register for TN Sales Tax ID Number if you don't have one
- 3) Collect 9.75% sales tax from customers
- 4) Report sales and pay using TNTAP before Sept 20

#### How to obtain a TNTAP Tax account number:

Location id: 1001850788 Sales Tax Rate: 9.75%

Per the Tennessee Department of Revenue (TDOR), all vendors must report and pay 9.75% sales tax for this event. The sales tax return is due by September 20, 2025.

The only way to pay your taxes is online after you obtain a Tennessee Sales Tax ID Number, therefore you are encouraged to create your TNTAP tax account prior to MFM. Then, you must submit your tax payment online by **September 20, 2025**.

Need help? We'll provide instructions and forms—just ask!

If you don't pay your taxes on time, you WILL NOT be allowed to sell at any future MFM.

Please provide MFM Den Staff with your TN State Tax ID Number once you obtain it. We will keep it on file.

#### If you already have a Tennessee Sales Tax Account:

- 1. Contact the TN Department of Revenue to link your account to this event using the location ID above:
  - a. Call: (615) 253-0601
  - b. **Email**: revenue.support@tn.gov and give them your sales tax account number.
- 2. File and pay your sales tax before **September 20**, **2025** online at: <a href="https://tntap.tn.gov/eservices/">https://tntap.tn.gov/eservices/</a>/

#### If you Do Not have a Tennessee Sales Tax Account:

- Complete the attached Special Events Vendor Registration Form and submit it no later than September 5, 2025 so it meets the September 20, 2025 deadline to obtain a Tennessee Sales Tax ID number. Go to: <a href="https://revenue.support.tn.gov/hc/en-us/requests/new">https://revenue.support.tn.gov/hc/en-us/requests/new</a>
  - Choose "Tax Question"  $\rightarrow$  "Register a New Account"
  - Attach your filled-out form as a scanned PDF document.
- 2. Once you receive notification of your account being created, file and pay your sales tax before **September 20, 2025** online at: <a href="https://tntap.tn.gov/eservices/">https://tntap.tn.gov/eservices/</a>/

# **BUSINESS TAX**

# TRANSIENT VENDOR'S LICENSE

County:	Tax Amount Due: _	\$50.00	Collecting Fee:
City:	Tax Amount Due: _	\$50.00	Collecting Fee:
699, of the Public Acts of Te	ennessee of 1986, and other	erwise qualified	uirements of TCA 67-4-702, Section 1, Chapter d under the provisions of the laws of Tennessee, the date of issuance, in the business of:
Location:			
Date Opened:		Time C	Opened:
Description of Vehicle: Ma	ke: Ye	ar:	VIN #:
License Plate Number:	Sta	te of Registrati	on:
Owner's Name:			
Street Address:			
City:	State: _		Expiration Date:
			Total America Collegators
S	Signature of Purchaser		Total Amount Collected:
		-	Deputy Clerk

### **BUSINESS TAX**

# TRANSIENT VENDOR'S LICENSE

County:	Tax Amount Due: _	\$50.00	Collecting	Fee:
City:	Tax Amount Due: _	\$50.00	Collecting I	Fee:
John Smith  Having established the facts an 699, of the Public Acts of Tenner is hereby permitted to engage for	ssee of 1986, and othe	erwise qualified ur	der the provisions	of the laws of Tennessee,
Location: Memphis Vitality Hotel, 2625				
Date Opened: 8/29/25  Description of Vehicle: Make: License Plate Number: NA	NA Ye	ear: NA	VIN #: NA	Information about your vehicle and driver license number
400 14 1 20				
City: Springfield	State: _	TN	Expir	ation Date: NA
Signa	ture of Purchaser		Total Amount Co	llected:
			Deput	ty Clerk

Wanda Halbert Shelby County Clerk 150 Washington Ave., Suite 200 Memphis, Tennessee 38103 Telephone: (901) 222-3059

	OFFICE USE ONLY	
Acct.#		
•	Fee: (\$50.00)	

### APPLICATION FOR TRANSITORY MOBILE VENDORS PERMIT

	/D' NI \
	(Firm Name)
(Driver's License Number)	(Address)
Social Security Number	(City) (State) (Zip)
	Telephone:
(Vehicle I.D. Number)	
(License Plate Number)	(Sex) (Date of Birth)
(Signature of Applicant)	(Date)
Description of Vehicle	Make Model Colo
SPECIFY DATES, PLACES AND TIMES	WHICH BUSINESS SHALL BE CONDUCTED

Wanda Halbert Shelby County Clerk 150 Washington Ave., Suite 200 Memphis, Tennessee 38103 Telephone: (901) 222-3059

	OFFICE USE ONLY
Acct.#	
	Fee: (\$50.00)

### APPLICATION FOR TRANSITORY MOBILE VENDORS PERMIT

Owner:		Permanent Mailing Address:			
John Smith			FluffyFox Arts		
			(	Firm Name)	
NA (D. i. )		_	123 Main St	(4.11.)	
(Driver's	License Number)			(Address)	
123-45-6789	'. NT 1	Information about	Springfield	TN	12345
Social S	Security Number	your vehicle and driver license number	(City)	(State)	(Zip)
NA		are not required in this case	Telepho		
NA (Vehicl	e I.D. Number)	YAMP	123 456 7890	<u> </u>	
NA	_		Male	5/15/1990	
(License	e Plate Number)		(Sex)	(Date of l	Birth)
(Signatu	re of Applicant)	_		(Date)	
NA					
Descrip	otion of Vehicle		Make	Model	Color
SPECIFY DA	ATES, PLACES AN	D TIMES WHICH BUS	SINESS SHALI	L BE CONE	DUCTED
Between August 29st a	nd August 31st at Mep	hit Fur Meet, which will be	located at the M	emphis Vitalit	y Hotel,
2625 Thousand Oaks E	Blvd, Memphis, TN 381	18. I'm an artist in the artist	alley at the con	vention and v	vill
be doing art commission	ons.				
FORMS CONTROL S-802004-W					



Location id: 1001850788

Dear Special Event Vendor,

Thank you for attending **Mephit Fur Meet, Memphis, TN.** The Tennessee Department of Revenue (TDOR) recently launched a new tax administration system called Tennessee Taxpayer Access Point (TNTAP) that changes the way you file, and remit sales tax collected at special events. TNTAP allows you to file and remit the sales tax online.

The sales tax rate for this event is (9.75%) (provided by Revenue). The sales tax return for the event is due by the
 20<sup>th</sup> day of the month following the event and can be filed using TNTAP online: <a href="https://tntap.tn.gov/eservices/">https://tntap.tn.gov/eservices/</a>/

#### If you have an active Tennessee sales tax account:

- Please contact our Taxpayer Services division at (615) 253-0601 or email them at <a href="mailto:revenue.support@tn.gov">revenue.support@tn.gov</a> to provide your Consolidated Sales Tax (SLC) account number.
- Your account will be associated with the special event location and period.
- If you need assistance with your TNTAP account, please call (615) 253-0600 or email revenue.support@tn.gov.

#### If you do not have an active Tennessee sales tax account:

- o Please complete the Special Events Registration Application from our website and return it to the Tennessee Department of Revenue no later than **the end of the month in which the event is held.**
- o The link for the special events application:
  - https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/special\_event s/special\_event vendor\_reg.pdf
- o Ways to submit the Special Event Application to the Tennessee Department of Revenue:
  - By mail: Tennessee Department of Revenue, 500 Deaderick St, Nashville, TN 37242
  - Online: <a href="https://revenue.support.tn.gov/hc/en-us/requests/new">https://revenue.support.tn.gov/hc/en-us/requests/new</a>
    - Request type is "Tax Question", and my question is about "Register or Update an Account".
    - You will need to scan and attach the application to your request.

#### RV-F1300501 (9/2020)



#### TENNESSEE DEPARTMENT OF REVENUE

### **Application for Registration for Special Events**

# For use by vendors attending special events on an occassional basis that do not have a currently active Tennessee Sales Tax Registration.

Answer all questions below completely. Incomplete and unsigned applications will delay processing.

4	Land Nicoland Charles					
1.	Legal Name of Applicant					
2.	DBA Name (If different from above	e)				
2	Event Location Address (Dhysical a	ddrass anly no D.O. Payl	City		Ctata	- Zin
5.	Event Location Address (Physical ad	udress only, no P.O. Box)	City		State	Zip
4.	Mailing Address		City		State	Zip
5.	Legal Address (Physical address wh	nere business records are kept; no P.0	D. Box)	City	State	Zip
6.	Business Telephone Number	Busine	ess Email Addre	SS		
	'					
7.	Contact Name	Contact Telephone Numbe	r	Contact Email Ad	dress	
8.	Start Date in Tennessee	9. Fiscal Year End Date		10. FEIN or SS	SN SN	
11.	Type of Ownership:					
	Sole Proprietorship	Partnership (choose type below)	(	Corporation (choo	se all that a	(ylgg
	' '	General Partnership		Tennessee Do		
	Marital Joint Ownership	Limited Partnership		Foreign Corpo	ration	
		Limited Liability Partnership		S Corporation		
		Limited Liability Company (choose a	all that apply)			
		Multi-Member LLC	11 37			
		Single Member LLC				
		Professional Limited Liability Co	mpany			
12.	Special Event Location Informati	on				
	Event Name:					
	Promoter Location ID:					
	Event Start Date:					
	Event End Date:					
13.	Business Activity (briefly describe v	what you are selling or what service y	ou are providin	g)		

14. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet if needed)						
Legal Name			Legal Name			
Title			Title			
SSN or FEIN			SSN or FEIN			
Address			Address			
City	State	Zip	City	State	Zip	
Telephone Number			Telephone Number			
Email Address			Email Address			
15. The statements made on this applica application must be signed by an i above. Do not print or use a stamp	ndividual, ov	to the best of n	l ny knowledge and belief. <b>This</b> , <b>or officer of the entity listed</b>	For Departme	nt Use Only	
Signature:						
Owner,	Partner, or Of	fficer				
Date:						



I'm an artist and I draw stuff

#### TENNESSEE DEPARTMENT OF REVENUE

RV-F1300501 (9/2020)

**Application for Registration for Special Events** 

For use by vendors attending special events on an occassional basis that do not have a currently active Tennessee Sales Tax Registration.

Answer all questions below completely. Incomplete and unsigned applications will delay processing.

Legal Name of Applicant							
John Smith							
2. DBA Name (If different from above)							
FluffyFox Arts						2	
3. Event Location Address (Physical a	address only; no P.C	D. Box)	City	Sta			
2625 Thousand Oaks Blvd			Memphis	Т	N-0	18	
4. Mailing Address			City	Sta	p	45	
123 Main St		Springfield		N 123	945		
5. Legal Address (Physical address w	nere business reco	rds are kept; no P.O.		,	ate Zip <b>N 12</b> 3	15	
123 Main St  6. Business Telephone Number		Pusings	Springfield ss Email Address		N 123	945	
123 456 7890			ox@fluffyfox.	com			
7. Contact Name	Contact	Telephone Number		ontact Email Address	 S		
John Smith		56 7890		uffyfox@fluffyfox	x.com		
8. Start Date in Tennessee	9. Fiscal Year			10. FEIN or SSN			
August 29, 2025	December 3	31, 2025		123-45-6789			
11. Type of Ownership:							
■ Sole Proprietorship	Partnership (cho	ose type below)	Co	rporation (choose al	ll that apply)		
	☐ General Partr	5.0		Tennessee Domest	15051 150		
☐ Marital Joint Ownership	Li med i v			Foreign Corporation	•		
		☐ Lighted Lability — the relation					
	Limited Liability	Company (choose al	l that apply)				
	☐ Multi-Membe		11.2.				
	☐ Single Memb						
		Limited Liability Con	npany				
12. Special Event Location Information	ion						
Event Name:		Mephi	t Fur Meet				
Promoter Location ID: 100	1850788						
Event Start Date: Augus	st 29, 2025						
	1.04.0005						
Event End Date: Augus	st 31, 2025						
13. Business Activity (briefly describe	what you are sellin	g or what service yo	ou are providing)				

Application is continued on the next page.

14. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet if needed)							
Legal Name	Legal Name						
Title	Title						
SSN or FEIN	SSN or FEIN						
Address	Address						
City State Zip	City	State	Zip				
Telephone Number	Telephone Number						
Email Address	Email Address						
15. The statements made on this application are true to the best of napplication must be signed by an individual, of ner carrier above. Do not print or use a stamp.  Signature:  Owner, Partner, or Officer	or Iff e of the entity listed	For Department	Use Only				
Date:							