



Important Vendor Update for MFM 2026

As many of you know, our move to Memphis and the new hotel last year came 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 last year while we were double-checking how to submit taxes in Tennessee. Because we changed states, we reconfirmed everything and discovered that new policies and enforcement are now in place, even though this wasn't a requirement when we were in Shelby County, Tennessee, prior to 2010.

This means each dealer or artist who does not have a city of Memphis business permit is required to pay a \$150 transient vendor permit fee, separate from your booth fee and sales taxes.

We did everything we could to find a workaround, including asking if MFM could obtain a single license to cover everyone, but the county made it clear: they want \$150 per vendor, not per event. Unfortunately, we were not able to get this waived as we did last year, which Shelby County did as a courtesy for a "first year in Memphis" event. This fee must be enforced to stay in compliance, and it is something Shelby County has begun cracking down on with events.

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

-MFM Directors and Dealer Den/Artist Alley Staff

Important Info for Vendors – Mephit Fur Meet Sales Tax Filing 2026

PRE-CON

1) Vendor License Required for City of Memphis

A **\$100** Transient Vendor License for vendors operating within the Memphis city limits + Shelby County. The permit is valid for 14 days. Fill out the attached form. This is a licensing/registration fee, not a sales tax. It's required before selling in Memphis and Shelby County, TN. You do not need to fill out vehicle information, as we are an indoor event. Form is also available at

<https://www.shelbycountyttn.gov/DocumentCenter/View/706/Transient-Vendor-License-Application?bidId=>

2) Transient Vendor Permit Required for Shelby County

A **\$50** Transitory Mobile Vendor Permit is required for any transient vendors operating within Shelby County. Fill out the attached form. This is a permit fee, not a tax. This is required to sell at an event like ours in Shelby County, TN. You do not need to fill out vehicle information, as we are an indoor event. Form is also available at

<https://www.shelbycountyttn.gov/DocumentCenter/View/707/Transient-Vendor-Permit-Application?bidId=>

3) Submit both forms

Note: **If you have a city of Memphis business license**, you do not need to submit these forms.

To submit both forms, mail them to the Shelby County Clerk (address is located on the Permit page) as soon as you have them filled out. To pay, you'll need to send the Clerk a check, money order, or cashier's check by mail. You will also need to include a copy of your government-issued ID (driver's license, etc). Please send the forms and payment in the same packet.

If you do not receive them prior, we will collect the permits on your behalf and have them on site on Thursday of con.

The deadline to get this completed is two weeks before con, 8/20/26. Please do so as soon as possible, or let us know if you need to cancel your table. You **MUST** have a permit to be seated at your vendor table.

4) Obtain a free TNTAP Tax account number if you don't already have one.

This is to submit your sales taxes. If you vended last year, you should already have an account. See the following page for more information on TNTAP. The registration is available at https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/special_event/s/special_event_vendor_reg.pdf

Note: even if you have a city of Memphis business license, YOU MUST STILL FILL THIS FORM OUT IF YOU HAVE NOT BEFORE. If you filled this out last year, you do not need to do so again. You will, of course, still have to file taxes for this year.

POST-CON

Pay your sales taxes online at TNTAP **by October 20, 2026**. No check or cash accepted.

SUMMARY:

- 1) Send forms and pay \$150 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 Oct 20**

If you have any issues with this process, please reach out to Dealer's Den/Artist Alley staff first. If we can't help you, or if you have a question specifically regarding the forms, please call 901-222-3059 and speak to any clerk, or you may send an email to rosetter.pickens@shelbycountyttn.gov

TNTAP Information

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 October 20, 2026.

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 **October 20, 2026**.

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, and have vended with MFM previously:

1. File and pay your sales tax before **October 20, 2026** online at: <https://tntap.tn.gov/eservices/> /
 2. That's it. That's all you have to do. Please pay your taxes.
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If you already have a Tennessee Sales Tax Account, but have not vended with MFM previously:

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 **October 20, 2026** online at: <https://tntap.tn.gov/eservices/> /
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If you Do Not have a Tennessee Sales Tax Account:

1. Complete the attached Special Events Vendor Registration Form and submit it no later than **September 3, 2026** so it meets the deadline to obtain a Tennessee Sales Tax ID number. Go to: <https://revenue.support.tn.gov/hc/en-us/requests/new>
Choose **"Tax Question"** → **"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 **October 20, 2026** online at: <https://tntap.tn.gov/eservices/> /
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TN Special Event Vendor Registration:

https://www.tn.gov/content/dam/tn/revenue/documents/taxes/sales/special_events/special_event_vendor_reg.pdf

BUSINESS TAX

TRANSIENT VENDOR'S LICENSE

County: _____ Tax Amount Due: \$50.00 Collecting Fee: _____

City: _____ Tax Amount Due: \$50.00 Collecting Fee: _____

Having established the facts and otherwise complied with the requirements of TCA 67-4-702, Section 1, Chapter 699, of the Public Acts of Tennessee of 1986, and otherwise qualified under the provisions of the laws of Tennessee, is hereby permitted to engage for a period of fourteen (14) days from the date of issuance, in the business of:

Location: _____

Date Opened: _____ Time Opened: _____

Description of Vehicle: Make: _____ Year: _____ VIN #: _____

License Plate Number: _____ State of Registration: _____

Owner's Name: _____

Street Address: _____

City: _____ State: _____ Expiration Date: _____

Total Amount Collected: _____

Signature of Purchaser

Deputy Clerk



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 20th day of the month following the event** and can be filed using TNTAP online: <https://tntap.tn.gov/eservices/>

If you have an active Tennessee sales tax account:

- Please contact our Taxpayer Services division at (615) 253-0601 or email them at revenue.support@tn.gov 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: <https://revenue.support.tn.gov/hc/en-us/requests/new>
 - 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.



TENNESSEE DEPARTMENT OF REVENUE
Application for Registration for Special Events

RV-F1300501 (9/2020)

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

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

1. Legal Name of Applicant			
2. DBA Name (If different from above)			
3. Event Location Address (Physical address only; no P.O. Box)	City	State	Zip
4. Mailing Address	City	State	Zip
5. Legal Address (Physical address where business records are kept; no P.O. Box)	City	State	Zip
6. Business Telephone Number	Business Email Address		
7. Contact Name	Contact Telephone Number	Contact Email Address	
8. Start Date in Tennessee	9. Fiscal Year End Date	10. FEIN or SSN	

11. Type of Ownership:

- | | | |
|--|---|---|
| ☐ Sole Proprietorship | Partnership (choose type below) | Corporation (choose all that apply) |
| ☐ Marital Joint Ownership | ☐ General Partnership | ☐ Tennessee Domestic Corporation |
| | ☐ Limited Partnership | ☐ Foreign Corporation |
| | ☐ Limited Liability Partnership | ☐ S Corporation |
| | Limited Liability Company (choose all that apply) | |
| | ☐ Multi-Member LLC | |
| | ☐ Single Member LLC | |
| | ☐ Professional Limited Liability Company | |

12. Special Event Location Information

Event Name:	Mephit Furmeet
Promoter Location ID:	1001850788
Event Start Date:	September 4, 2026
Event End Date:	September 6, 2026

13. Business Activity (briefly describe what you are selling or what service you are providing)

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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 	City
State 	State
Zip 	Zip
Telephone Number 	Telephone Number
Email Address 	Email Address

15. The statements made on this application are true to the best of my knowledge and belief. This application must be signed by an individual, owner, partner, or officer of the entity listed above. Do not print or use a stamp.

Signature: 

Owner, Partner, or Officer

Date:

For Department Use Only