

Revised 3/25/24

BARTLETT BUSINESS LICENSE

The following information is provided as a courtesy to anyone interested in operating a business in the City of Bartlett, TN.

Bartlett Business License

Businesses located in the Bartlett's city limits are required to purchase a Bartlett Business License. It is an online process. The application can be accessed via

<https://bartletttnbusiness.portal.iworq.net/portalhome/bartletttnbusiness> .

The fee for this license is \$15.00, which can be paid by check, cash or credit card.

A Shelby County Business License is also required and must be obtained prior to obtaining your Bartlett business license and submitted along with your online application along with the business owner or a representative's driver's license.

City of Bartlett requires all business applications to have Planning/Zoning and Code Enforcement departments' approvals. In addition, commercial buildings will have to have the Fire Marshall's approval.

After all required approvals are received, Finance will issue and email the Bartlett Business License to be exhibited in the place of business.

If a business makes less than \$3,000 in a fiscal year it is NOT required to have a Bartlett or Shelby County Business License. However, if the business wishes to have a business license one can be issued, but a license fee and tax will be due for the renewal each year..

Out of State Contractors

Contractors that have gross receipts less than \$100,000 in Bartlett per fiscal year are NOT required to have a Bartlett Business License. If the gross receipts are \$100,000 or more, the contractor must obtain a Tennessee account number from the Tennessee Dept. of Revenue at www.tn.gov to obtain Tennessee Contractor's license and a Bartlett business license is required.

Within the State Contractors

Contractors that have gross receipts less than \$100,000 in Bartlett per fiscal year are **NOT** required to have a Bartlett Business License. However, a contractor must have a business license from the city and/or county where the business is located in the state of Tennessee. If the gross receipts are \$100,000 or more in Bartlett per fiscal year a Bartlett Business License **IS** required.

Shelby County Business License

This license can be obtained from the Shelby County Clerk's Office, 1075 Mullins Station Memphis, TN 38134 or 150 Washington Ave., Suite 200 Memphis, TN 38103 or www.shelbycountyttn.gov. The fee for this license is \$15.00. For more information call 901-222-3059.

Due Date and Fiscal Year

Bartlett licenses expire 30 days after the due date. For instance, if a business' fiscal year ends on December 31, the due date is April 15th (the 15th day of the 4th month after the fiscal year end) and expires on May 15th. The month your business uses as the end of its fiscal year would be the same fiscal year end used when filing the business's federal income tax return or the same as the Tennessee franchise and excise tax return. Due dates are extended automatically to the next business day if they fall on a non-business day. The Tennessee Dept. of Revenue will no longer mail the annual business license renewal forms. It is the business responsibility to renew its license before the due date to avoid penalty and interest.

Electronic Filing

Tax returns to the Tennessee Dept. of Revenue must be electronically filed and payment remitted electronically. It is critical that taxpayers who are not currently registered for electronic filing register immediately in order to obtain their user name and password. Taxpayers can call 866-368-6374 or 615-253-0704 to get individual assistance during normal business hours.

Change in Classification

If a business changes in a manner that causes the business to fall under a different business tax classification, the business must notify the Tennessee Dept. of Revenue 1-866-368-6374. The business must also file a final business tax return in the previous classification within 15 days of the change in classification. The business will then be placed into proper business tax year based on the new classification.

Renewal of Bartlett Business License

If a business has a **Standard** business license. Annually at the end of the fiscal year the business, which makes \$100,000 or more in gross receipts, will file and pay Bartlett and Shelby County tax returns electronically to the Tennessee Dept. of Revenue, www.tn.gov. A copy of the confirmation page with City of Bartlett listed can be submitted electronically via bartlettrevue@cityofbartlett.org to the city's Tax Department so that the renewed business license can be issued. However, a business can wait until the City of Bartlett receives notification from the Tennessee Dept. of Revenue that the annual Bartlett tax return has been filed and taxes paid then the City of Bartlett will renew the license for another year. A new business license will be mailed to be exhibited in the place of business.

If a business has a **Minimal** business license and makes less than \$100,000 in gross receipts during a fiscal year the business will need to complete the Acknowledgement form via <https://bartletttnbusiness.portal.iworq.net/portalhome/bartletttnbusiness> and submit it to the Tax Department electronically along with a copy of the business owner or a representative's driver's license annually. The fee is \$15.00 which can be paid by debit/credit card, cash or check payable to City of Bartlett. A new business license will be emailed to be exhibited in the place of business.

Closing Your Business

If you decide to close your business, you must file a final business tax return with the Tennessee Dept. of Revenue and pay any tax that is due. Business tax law requires that the final return must be filed no later than 15 days after the date of selling or closing the business. If you have any questions, please contact the Tennessee Dept. of Revenue at 1-866-368-6374. Businesses holding a minimum business license that do not file tax returns to the Tennessee Dept. of Revenue should notify the City of Bartlett and Shelby County that the business is closed.

Additionally, you must advise Shelby County Asset Schedule office at 901-222-7002 that the business is closed. If the Asset Schedule office is not notified by December 31st of the year that the business closed you will be assessed the personalty tax for the next year or until they are notified. Please be aware this procedure also applies if there is a change of ownership or corporate structure within your business.

Personalty Tax, Shelby County Assessor's Office

This tax is imposed on the tangible assets, anything used in operation, of a business located within Shelby County. Shelby County automatically sends an annual tax schedule to any business subject to this tax. Information concerning this tax and reporting requirements for Bartlett and Shelby County can be obtained by contacting the Shelby County Assessor's Office at 1075 Mullins Station Memphis, TN 38134 or by calling (901)222-7001.

Memphis and Shelby County Health Department

If your business operations in any way involve the purchase, processing or sale of food items, or the cutting, styling or care of hair, a permit may be required by the Memphis and Shelby County Health Department located at 814 Jefferson Ave., Memphis, TN 38105. For more information call (901) 222-9000.

State of Tennessee Department of Revenue Sales Tax Registration

All prospective businesses should contact the Tennessee Department of Revenue located at 3150 Appling Road, Memphis, TN 38133 to determine if the proposed business activity requires sales and use tax regulation. For further information call (901) 213-1400

Secretary of State of Tennessee Corporate Division

Any small business which has elected to conduct operations as a business corporation must be aware of the strict state requirements for a corporation's creation, maintenance of its status, and additional reporting and tax obligations unique to corporate existence at both State and Federal levels. The Secretary of State's Office located in Nashville, TN will gladly provide assistance. However, the State will not engage in either the practice of Law or Accounting. For more information, please call (615) 741-2286 or www.business.services@tn.gov.

Employer's Federal Identification Number (FEIN or EIN)

A business operating as a sole proprietorship with no hired employees may satisfy the reporting requirements of the Federal Government under the social security number of the proprietor. However, a partnership, a small business corporation or any business operation with one or more hired employees must obtain an employer's identification number from the Internal Revenue Service (IRS). Application may be made on www.irs.gov or calling 1-800-829-1040. For additional assistance with business related IRS regulations and reporting requirements, please contact the IRS at its website or toll free number.

Liability of Purchaser

As per Tennessee Annotated Code 67-4-721, the successor of a business shall withhold sufficient funds to cover the amount of any taxes due including penalty and interest until the former owner produces a receipt showing the taxes as paid. The purchaser shall be personally liable for the taxes, penalties and interest until paid by the former owner.