

Requirements and Regulations

Business License (TN Business Tax)

All businesses must register with their County Clerk within 20 days after beginning business, and pay the filing fee or business license fee. The filing fee is paid to the County Clerk or City Clerk. At this time, the clerk will assign the business a classification and gross receipts tax rate. Thereafter, the business pays the annual filing fee with the annual payment of the gross receipts tax.

Nashville/Davidson County Clerk
Riverview Business Center II
523 Mainstream Drive
Nashville, TN 37228
Metro Business Tax Division
615-862-6254
www.dcclerkonline.com/

IRS Identification Number

All businesses need an IRS identification number. Obtain a Form SS-4 (application for Employer Identification Number) from:

Internal Revenue Service
801 Broadway
Nashville, TN 37203
615-250-5656
www.irs.ustreas.gov

Tennessee Employer Identification Number

You must obtain a TN Employer Identification Number if (1) you are liable under the Federal Unemployment Tax Act; (2) the business has a total payroll of \$1,500 or more in any quarter of the tax year; or (3) the business has at least one employee, full or part-time, on any day during 20 different weeks of the tax year. To obtain your number:

Tennessee Department of Labor
Employer Services
500 James Robertson Parkway
Davy Crockett Tower, Eighth Floor
Nashville, TN 37245-3555
615-741-2486

Workers' Compensation

If you have five or more full or part-time employees and are not exempt from the provisions of the Workers' Compensation Act, you must obtain Workers' Compensation coverage for all eligible employees immediately. You can obtain this insurance from your local business insurance agent. For more information, contact:

Department of Labor and Workforce Development
Division of Workers' Compensation
610 James Robertson Parkway
Andrew Johnson Building, Eighth Floor
Nashville, TN 37243-0655
615-741-2395
www.state.tn.us/labor-wfd/wcomp

Unemployment Insurance

Every Tennessee employer is required to pay unemployment insurance. Contact:

Department of Labor and Workforce Development
Division of Employment Security
500 James Robertson Parkway
Davy Crockett Tower, Eighth Floor
Nashville, TN 37245-3555
615-741-2386

Corporate Charter Application

To apply for incorporation of your business, contact:

Tennessee Secretary of State
312 Eighth Ave. North
William Snodgrass Building, Sixth Floor
Nashville, TN 37243-3795
615-741-2286
www.state.tn.us/sos

Zoning and Code Requirements

The Metropolitan Codes Department regulates the use of property through the enforcement of Zoning Ordinances and Building Standards. It also causes the enforcement of other laws and ordinances through the permitting process. NOTE: Failure to obtain proper permits prior to opening a business could result in fines, or even the relocation of a business, if standards cannot be met at the current location.

Occupancy Permit

If you are opening a business or are changing the type of business that previously occupied the property you are considering, you will need a Use and Occupancy Permit prior to opening the business. Home-based businesses and childcare centers are required to have Use and Occupancy Permits.

Building Permit

Any business that plans to build or make renovations is required to have a Building Permit prior to construction and occupancy. If expansion plans are more than 5,000 square feet, a licensed architect must prepare your plan.

Sign Permit

Any new signs or alterations to existing signs displayed on the exterior of the building or on site, whether permanent or temporary, require a sign permit. For information and needed permits, contact:

Metropolitan Codes Department, Zoning Division
Howard School Building, East Wing, Second Floor
700 Second Avenue South
Nashville, TN 37210
615-862-6500
www.nashville.gov/codes