



**TENNESSEE DEPARTMENT OF REVENUE**  
**Consolidated Net Worth**  
**Election Registration Application**

RV-F1308301 (5/18)

This application must be completed by affiliated groups and financial institution affiliated groups electing to compute the net worth base for franchise tax purposes on a consolidated basis. Combined returns can only be filed by financial institutions that are members of a unitary group as defined in Tenn. Code Ann. § 67-4-2004.

**Check all boxes that apply:**

- ☐ New election  
☐ Amended election to add or remove group members  
☐ Revoke election  
☐ Check if application is for a financial institution affiliated group

Tax Period Covered: Start \_\_\_\_\_ End \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_

Effective Date of Registration with the Secretary of State \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Entity Mailing Address \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

Describe the group's predominate business activity, stating the major products and/or services sold (affiliated group):

**List all affiliated group members or financial institution affiliated group members subject to Tennessee franchise and excise tax.**

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the individual business entity's predominant business activity, stating the major products and/or services sold:

The statements made on this application are true to the best of my knowledge and belief. This application must be signed by the individual owner, a partner, or or an officer of the corporation.

\_\_\_\_\_  
Signature of owner, partner, officer (do not use stamp)

**Mail to:**

Tennessee Department of Revenue  
Andrew Jackson State Office Building  
500 Deaderick Street  
Nashville, Tennessee 37242

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the individual business entity's predominant business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the individual business entity's predominant business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the individual business entity's predominant business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the individual business entity's predominant business activity, stating the major products and/or services sold:

**List all affiliated group members or financial institution affiliated group members not subject to Tennessee franchise and excise tax.**

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the business activity, stating the major products and/or services sold:

Check if amended: ☐ New member ☐ Revoke member Effective date \_\_\_\_\_

☐ Check if entity is a single member LLC filing as a division of the parent

Legal Name \_\_\_\_\_

Physical Location (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Mailing Address (no P.O. Box) \_\_\_\_\_  
Street City State ZIP Code

Business Telephone Number \_\_\_\_\_ Email \_\_\_\_\_

FEIN \_\_\_\_\_ Account Number \_\_\_\_\_ SOS Control Number \_\_\_\_\_

Describe the business activity, stating the major products and/or services sold:

## **Instructions: Consolidated Net Worth Election Registration Application**

Affiliated groups and financial institution affiliated groups who elect to compute their net worth base for franchise tax purposes on a consolidated basis must complete this application. Combined returns can only be filed by financial institutions that are members of a unitary group as defined in Tenn. Code Ann. § 67-4-2004.

The application must be signed on the bottom of the first page by the owner, partner or officer and dated. Do not use a signature stamp. Mail the completed application to the Tennessee Department of Revenue at the address listed on the application.

### **General Information**

- Indicate whether this is a new election, amended election, or revocation of an election. Also check if the application is for a financial institution affiliated group.
- Provide the start and end dates of the tax period covered by the application.
- Provide the group's Federal Employer Identification Number, franchise and excise account number, and Secretary of State number. Also, include the effective date of the group's registration with the Secretary of State.
- Provide the group's legal name, location address, mailing address, business telephone number, and email address.
- Describe the group's predominant business activity. Include the major products and/or services that it sells.

### **Group Members Subject to Franchise and Excise Tax**

- If group members change throughout the year by acquisition or departure, an amended election should be filed.
- Check the appropriate box to indicate if the member is a new member or revoked member, and indicate the effective date.
- If the entity is a single member LLC filing as a division of the parent, please indicate by checking the appropriate box.
- Provide the group member's legal name, location address, mailing address, business telephone number, email address, Federal Employer Identification Number, franchise and excise account number, and Secretary of State number.
- Describe the individual business entity's predominant business activity. Include the major products and/or services that it sells.

### **Group Members Not Subject to Franchise and Excise Tax**

- If group members change throughout the year by acquisition or departure, an amended election should be filed.
- Check the appropriate box to indicate if the member is a new member or revoked member, and indicate the effective date.
- If the entity is a single member LLC filing as a division of the parent, please indicate by checking the appropriate box.
- Provide the group member's legal name, location address, mailing address, business telephone number, email address, Federal Employer Identification Number, franchise and excise account number, and Secretary of State number.
- Describe the individual business entity's predominant business activity. Include the major products and/or services that it sells.