TENNESSEE DEPARTMENT OF REVENUE
Claim for Refund

Taxpayer Name _____   Account Number _____

Address _____
          Street   City   State   Zip Code   County

Type of Tax/Fee Paid _____   Taxable/Registration Period (or year) _____

Date Tax/Fee Paid _____   Amount Paid _____   Amount Claimed as Refund _____

Report of Debts Attached   Yes ☐   No ☐

(If a refund of $200 or more is requested, a Report of Debts form must be completed and filed with this claim.)

Basis of Claim (Attach schedules if additional space is required): Taxpayer is entitled to a refund of Tennessee Business Tax because the taxpayer is a manufacturer of tangible personal property. Tennessee statutes provide an exemption for in-state manufacturers who sell goods from a location subject to *ad valorem* taxation. *See* Tenn. Code Ann. s. 67-4-712(b)(2). The Business Tax discriminates against out-of-state businesses by providing an exemption only to in-state manufacturers. This is a violation of the Commerce Clause of the United States Constitution. *See Armco, Inc. v. Hardesty*, 467 U.S. 638 (1984) (prohibiting the imposition of taxes that discriminated against out-of-state businesses.) To remedy this Commerce Clause violation, Taxpayer is entitled to exclude goods its manufacturers from the Business Tax, regardless of location of manufacture--the same benefit provided under the manufacturing exemption to in-state manufacturers under Tenn. Code Ann. s. 67-4-712(b)(2).

Under the penalties of perjury I declare that the statements made in support of this claim are true, correct and complete, to the best of my knowledge and belief.

Name _____   Title _____
     (Signature of Taxpayer, Officer, or Authorized Representative)

Printed Name _____   Date _____
     (Print name signed above)

Mail to:
Tennessee Department of Revenue
12th Floor Audit Division
500 Deaderick Street
Nashville, TN 37242

FOR OFFICE USE ONLY

The above claim for refund is approved in the amount of

Claim examined by _____ $ _____   Date _____

Class of Tax/Fee   Amount by Type

1 _____   _____   _____
                                                              Director
2 _____   _____
                                                  _____
3 _____   _____   Commissioner of Revenue

4 _____   _____
                                                  _____
Refund Number _____   Attorney General