

BUSINESS LICENSES AND PERMITS

- [Chattanooga Metropolitan Area Business Licenses, Permits & Tax Identification Numbers](#)
- [TN Sales & Use Tax Registration \(Sales Tax Number\)](#)
- [Tennessee Employer Identification Number](#)
- [Federal Employer Identification Number \(EIN\)](#)

CHATTANOOGA METROPOLITAN AREA BUSIENSS LICENSES, PERMITS & TAX IDENTIFICATION NUMBERS

Each business owner in Tennessee is required to have a County Business License. The cost in Hamilton County is \$20 and is renewable annually. If the business is located within a municipality, a city license will also be needed. Cost for licenses in GA cities is based on the type of business.

Business licenses must be obtained within 20 days after the business opens. When a business closes, it is necessary to file a final return within 15 days. Anyone purchasing a business should be certain final returns have been filed by the previous owner or the new owner may be liable for any tax due.

Exempt companies are those grossing less than \$3,000 a year, doctors, dentists, veterinarians, attorneys, accountants, schools, religious organizations, insurance agents, loan companies, security exchanges or public utilities.

County Licenses:		
Hamilton County 201 Courthouse 6th & Georgia Ave. Chattanooga, TN 37402 423-209-6500 Fax: (423) 209-6501 www.countyclerkanytime.com/business.htm	Marion County Courthouse Annex Room 101 Jasper, TN 37347 423-942-2515	Walker, Catoosa & Dade Counties in Georgia do not require business licenses.
City Licenses		
City of Chattanooga Treasurer's Office City Hall, E. 11th St Chattanooga, TN 37402 423-757-5195 www.chattanooga.gov/locallinks.htm	City of Collegedale City Hall 4910 Swinyar Drive Collegedale, TN 37315 423- 396-3135 Fax: (423) 396-3138	City of East Ridge City Hall 1517 Tombras Avenue East Ridge, TN 37412 423- 867-7711
City of Jasper City Hall 700 Phillips Avenue Jasper, TN 37347 423- 942-3180	City of Lookout Mountain Tennessee Town Hall 700 Scenic Highway Lookout Mtn., TN 37350 423-821-1226	City of Red Bank City Hall 3117 Dayton Blvd. Red Bank, TN 37415 423- 877-1103
City of Signal Mountain City Hall 1111 Ridgeway Avenue Signal Mountain, TN 37377 423- 886-2177	City of Soddy Daisy City Hall 9835 Dayton Pike Soddy Daisy, TN 37379 423-332-5323	City of South Pittsburg City Hall 204 West 3rd Street South Pittsburg, TN 37380 423-837-7511
City of Chickamauga City Hall 240 Cove Road Chickamauga, GA 30707 706- 375-3177	City of Ft. Oglethorpe City Hall 500 Greenleaf Circle Ft. Oglethorpe, GA 30742 706- 866-2544	City of Lookout Mountain Georgia Town Hall 1214 Lula Lake Road Lookout Mtn., GA 30750 706-820-1586 Fax: 706-820-0138
City of Lafayette City Hall 207 Duke Street Lafayette, GA 30728 706-638-317	City of Ringgold City Hall 35 Mountain Street Ringgold, GA 30736 706- 935-3061	City of Rossville City Hall 500 McFarland Ave. Rossville, GA 30741 706- 866-1325
City of Trenton City Hall 12882 N. Main Street Trenton, GA 30752 706- 398-3546	City of Whitwell City Hall 13671 Highway 28 Whitwell, TN 37397 706- 658-5151	

**TN SALES & USE TAX REGISTRATION
(SALES TAX NUMBER)**

The TN Department of Revenue will determine if you are required to collect sales tax or pay use tax. An application can be mailed to you or completed at the local office. There is no charge for a sales tax number.

Mailing Address:

Local Address:

Registration & Use Tax Division
TN Dept of Revenue
Andrew Jackson State Office Bldg.
Nashville, TN 372452

540 McCallie Ave, 2nd Floor
Chattanooga, TN 37402
423-634-6266

TENNESSEE EMPLOYER IDENTIFICATION NUMBER

You are required to have a Tennessee Employer Identification Number if you have employees. You are required to carry Worker's Compensation if you have 5 employees or more. You may inquire about both of these issues at the following locations.

Mailing Address:

Local Address:

TN Department of Employment Security
Employer Services
313 Cordell Hull Building
Nashville, TN 37219
615-741-2486

540 McCallie Ave, Room 700
Chattanooga, TN 37402
423-634-6220

GA Sales Tax Number or State Income Tax Information: 706-295-6061
GA Department of Labor - Labor Information System: 404-656-3177

Federal Income Tax
A "Small Business Tax Kit" may be obtained by calling 1-800-829-3676

Federal Employer Identification Number (EIN)

If you are a partnership or have employees, you must have a Federal ID Number. Also, many banks require businesses to have a Federal ID Number when they open an account. Complete IRS Form SS-4 to apply for this number. SS-4 forms are available at the IRS office in the 6300 Building at Eastgate Shopping Center, Suite 7800, from most accountants and in the Small Business Development Center.

Request Application (Form SS-4)
IRS
U.S. Courthouse
801 Broad St.
Nashville, TN 37212
800-829-1040

Return To:
IRS
3131 Democrat Rd.
Memphis, TN 37501

Local Office:
IRS
6300 Blvd., Ste. 7800
Chattanooga, TN 37402

For GA businesses call 404-455-2360