



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Certificate of Registration

September 20, 2021



MOSCOW EXPRESS
2725 S MENDENHALL RD STE 27
MEMPHIS TN 38115-1530

Letter ID: L0961705600
Account ID: 1000471864-SLC
Account Type: Sales and Use Tax

The above named taxpayer has filed an application for sales and use tax registration for the place of business at the below referenced location address. The Tennessee Department of Revenue issued this Certificate of Registration in accordance with Tenn. Code Ann. §§ 67-6-601 and 67-6-602. The Certificate of Registration must be publicly displayed at the location address for which it is issued.

The tax account number and location number on this certificate are used by the Department to identify your account and must be shown on all correspondence and reports. The certificate is not assignable and is valid only for the above referenced taxpayer and for transactions of business for this registration. **In accordance with Tenn Code Ann. § 67-6-607, it is a Class C misdemeanor for any person to misuse a Certificate of Registration for the purpose of obtaining taxable property without the payment of sales or use tax when it is due. Such wrongful use is grounds for the Commissioner to revoke the taxpayer's Certificate of Registration.**

Tax Returns

All sales and use tax returns must be filed and associated tax payments made electronically to the Department. Taxpayers may do this at <https://tntap.tn.gov/eservices/>. Taxpayers should file the sales and use tax return according to their filing frequency on the 20th day of the month following the reporting period. If your business opens after the 20th of the month, you may report sales made during the remaining days of the month with the next reporting period. In order to avoid penalty and interest charges, all returns must be filed and all associated tax payments must be made on or before the due date for the reporting period. Taxpayers should always file a return for their business, even if they do not make any sales during a reporting period.

Detach here and display in public area



Tennessee Department of Revenue
Certificate of Registration
Sales and Use Tax

MOSCOW EXPRESS
14430 HIGHWAY 57
MOSCOW TN 38057-3476

Effective Date: October 1, 2021
Account No.: 1000471864-SLC
Location No.: 1001452345
Filing Status: Monthly

David Gerregano
Commissioner of Revenue