



# TENNESSEE DEPARTMENT OF REVENUE

## Certificate of Exemption Qualified Data Center

UT-BATTELLE, LLC  
1 BETHEL VALLEY RD  
OAK RIDGE TN 37830-8050



Date: March 5, 2014  
Account Type: Sales Tax Exemption  
Account No: 103057096

Under the provisions of Tenn. Code Ann. Section 67-6-102, the qualified data center named herein is eligible for sales tax exemption on qualified industrial machinery, to include computers, computer networks, computer software, computer systems and any peripheral devices as indicated in subsection (K) of the definition of industrial machinery in Tenn. Code Ann. Section 67-6-102(47). Qualified industrial machinery also includes repair parts, repair or installation services, and warranty or service contracts, purchased for such items used in the operation of the above named qualified data center. <sup>1</sup>

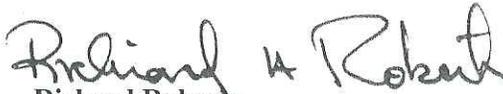
Under the provisions of Tenn. Code Ann. Section 67-6-206(c), this qualified data center may purchase electricity at a reduced rate of sales tax. The tax rate of one and one-half percent (1.5%) is imposed on the purchase of electricity.

A copy of this certificate must be presented to the provider of such qualified industrial machinery and equipment and kept on file by the provider to document the exemption eligibility.

Any person using this certificate in any manner other than prescribed by law will be liable for applicable taxes, penalty, and interest.

THE ENTITY MUST NOTIFY THE DEPARTMENT IMMEDIATELY IF IT CEASES TO EXIST, MOVES, OR IN ANY WAY CHANGES THE ORGANIZATION FROM ITS PRESENT FORM.

Effective Date January 1, 2014

  
Richard Roberts  
Commissioner of Revenue

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

**Chattanooga**

(423) 634-6266  
Suite 350  
State Office Building  
540 McCallie Avenue

**Jackson**

(731) 423-5747  
Suite 340  
Lowell Thomas Building  
225 Martin Luther King Blvd.

**Johnson City**

(423) 854-5321  
204 High Point Drive

**Knoxville**

(865) 594-6100  
Suite 300  
State Office Building  
7175 Strawberry Plains Pike

**Memphis**

(901) 213-1400  
3150 Appling Road  
Bartlett

**Nashville**

(615) 253-0600  
AJ Building  
500 Deaderick Street

[www.tennessee.gov/revenue](http://www.tennessee.gov/revenue)

**ASSISTANCE**

For additional information or assistance regarding this notice, you should contact the Department of Revenue. Tennessee residents may use the toll-free number, 1-800-342-1003. Nashville area and out-of-state callers may call (615)253-0600. Hearing Impaired may call TDD at (615)741-7398. You may call either of these numbers between 8:00 a.m. and 4:30 p.m. (CT), Monday through Friday, holidays excepted. You may direct any correspondence or submit written information to the following address: Tennessee Department of Revenue, 500 Deaderick Street, Nashville, TN 37242. Please provide your account number and notice number when inquiring about the notice.