

Contents

Chapter 6: Filing Requirements	63
Filing the Return	63
1. Payments	63
2. Electronic Filing	63
3. State-Level and Municipal-Level Filings	64
4. Consolidated Returns.....	65
5. Single-Member LLC Filing.....	67
Filing Period.....	67
Filing Due Dates.....	68
1. Due Dates	68
2. Filing Extension	69
3. Estimated Assessment	69
Final Returns	70
1. Filing Requirements for Final Returns.....	70
2. Tax Clearance	71
3. Events Not Resulting in a Final Return.....	72
Overpayments	72
Penalties	73
1. Penalties and Penalty Rates	73
2. Penalty Waivers.....	74
Interest.....	76
Assessments	76
1. Assessment Following an Audit	76
2. Estimated Assessment	77
Statutes of Limitations.....	77
1. Assessments.....	77

2. Refunds	78
3. Extensions.....	79
Record Maintenance and Retention	79

Chapter 6: Filing Requirements

Filing the Return

Every person making sales in Tennessee by engaging in any vocation, occupation, business, or business activity listed in Tenn. Code Ann. § 67-4-708(1)-(5) is subject to business tax and must file an annual return, Form BUS 428. Tennessee has a consolidated filing requirement for business tax purposes. This means that every location of the taxpayer should be included on the same return.

1. Payments

Taxpayers subject to business tax must file their returns and tax payments together. Failure to remit the required tax payment with the return will cause the tax to become delinquent.

Minimum Business Tax

All entities registered to do business in Tennessee under a standard business license must pay at least the minimum business tax.

- The minimum tax for taxpayers in Classifications 1 through 4 is \$22.
- The minimum tax for taxpayers in Classification 5A is \$450, and the maximum tax for taxpayers in classification 5A is \$1,500.
- For coin-operated vending machines, only the principal place of business is subject to the minimum tax.

2. Electronic Filing

Business tax returns must be filed electronically through the Tennessee Taxpayer Access Point (“TNTAP”), and the appropriate taxes must be paid to the Department of Revenue (the “Department”).¹

To file a business tax return online, follow the steps below:

- Login to TNTAP.
- Select the “Business Tax” link. *(Note: If you do not see your account, you can gain access to your account by contacting the [Department's Taxpayer Services Division](#)*
- Click “File Return.”
- Upload a CSV file on this first screen. If you do not use CSV files, click “Next.”
- Upload any supporting documents. Click “Next.”
- You will see all locations available to file along with their respective city and county.
- Select the location ID and enter gross sales at that location.
- Note: If you are a Class 4, or Class 3 cable provider, your location may only be for the city tax and you will enter your sales on line 7, not line 1.
- Enter in your sales for all locations and then click “Next.”
- Finally, make a payment and submit your return.

3. State-Level and Municipal-Level Filings

Taxpayers Subject to State-Level Business Tax

Taxpayers subject to the state business tax must file one, state-level return with the Department.

Taxpayers Subject to Both State and Municipal-Level Business Tax

Taxpayers with a location within the limits of a Tennessee municipality that has enacted the municipal-level business tax must file two returns for that location—one return for the municipal-level business tax and one return for the state-level business tax.

Taxpayers with locations outside of the limits of any Tennessee city, or inside the limits of a city that has not enacted business tax, must file one business tax return for that location for the state-level tax.

Taxpayers with No Physical Location in Tennessee

Taxpayers who enter Tennessee to conduct business activities but who do not have a physical location, outlet, or other place of business in Tennessee, and who generate gross sales of \$10,000 or more in any Tennessee county, must file one state business tax return for the gross receipts received in counties where gross receipts were \$10,000 or more.

4. Consolidated Returns

Taxpayers with multiple business locations file a consolidated business tax return for all business locations. The consolidated return is a return that is filed under one account, regardless of how many locations the business has in Tennessee.

When a taxpayer files a consolidated tax return, each location's return information must be complete before the return is submitted. Taxpayers can choose to have one person submit the return on behalf of all locations, or taxpayers can identify different employees or tax professionals to report the information for each individual location in TNTAP.

After all locations are reported, someone must submit the return on behalf of all locations. Otherwise, the return will not be submitted to the Department. Any person authorized to enter location filing details may also complete the final submission step for the business. All locations must be complete without errors in order to submit the return. Ideally, the last person to complete their location details should also complete the final submission. If the final submission is after the due date, the entire balance (sum of all locations) is subject to penalty and interest.

Filing Example for a Business with Multiple Locations

To have multiple individuals file for different locations for a single business in TNTAP, use the following steps. These steps can be repeated regardless of the number of locations a business has.

The business in this example has 3 locations. Each location is filed by a different person: TNTAP User 1 is responsible for filing location 1; TNTAP User 2 is responsible for filing location 2; and TNTAP User 3 is responsible for filing location 3.

- TNTAP User 1:

- Log into TNTAP.
 - Go to the account and select the period you wish to file.
 - Select the Location ID hyperlink for location 1.
 - Enter the location 1 filing details.
 - Select the "Save Draft" button.
 - Select the "Finish Later" button, and then enter your password as confirmation. At this point the location details for location 1 are saved.
- TNTAP User 2:
- Log into TNTAP.
 - Since TNTAP User 1 has entered details to this return, you need to edit the existing saved return. To do so, select the "Submissions" Tab, and then in the "Draft Submissions" section select the return hyperlink.
 - In the "I Want To" section, select the "Edit Submission" hyperlink.
 - Select the Location ID hyperlink for location 2.
 - Enter the location 2 filing details.
 - Select the "Save Draft" button.
 - Select the "Finish Later" button, and then enter your password as confirmation. At this point the location details for location 2 are saved.
- TNTAP User 3:
- Log into TNTAP.
 - Since TNTAP User 2 has entered details to this return, you need to edit the existing saved return. To do so, select the "Submissions" Tab, and then in the "Draft Submissions" section select the return hyperlink.
 - In the "I Want To" section, select the "Edit Submission" hyperlink.
 - Select the Location ID hyperlink for location 3.

- Enter the location 3 filing details.
 - Select the “Save Draft” button.
 - Select the “Finish Later” button, and then enter your password as confirmation. At this point the location details for location 3 are saved.
- Final Submission Step:
- Now that all the location details are entered, the return is ready to be submitted.
 - Select the “Next” button.
 - The summary of all locations is displayed. Select the “Submit” button.
 - Enter your password to act as your signature.
 - The confirmation page is displayed. The return has been successfully submitted.

5. Single-Member LLC Filing

Single-member limited liability companies (“SMLLC”) should register as separate entities from their corporate owner for business tax and file and remit the taxes on the business activity conducted by the SMLLC. Additionally, the SMLLC must obtain the appropriate business license(s) (see Chapter 3 for more information on when to acquire a business license).

⚠ If an auditor discovers a SMLLC that is not properly registered as a separate entity from the corporate owner for business tax, the auditor may properly register the SMLLC prior to completing the audit.

Filing Period

The filing period for the business tax return is based on the taxpayer’s fiscal year. Unlike a calendar year return, a fiscal year return covers 12 consecutive months, but it begins on the first day of any month other than January and ends on the last day of the 12th month

following (e.g., July 1st through June 30th of the next calendar year). A company with a fiscal year that begins on January 1st and ends on December 31st operates on a calendar year basis.

If the due date for a return falls on Saturday, Sunday, or a legal holiday, the due date is automatically extended until the next business day.² For example:

- Calendar year 2017 tax returns will be considered timely if they are filed on or before April 17, 2018. Typically, calendar year tax returns are due on April 15. However, April 15 falls on a Sunday in 2018. Tennessee law says whenever the due date for filing the return occurs on a weekend or a legal holiday for federal tax purposes, the Commissioner of Revenue may extend the due date to the next workday.

Filing Due Dates

1. Due Dates

Business tax returns are due on the 15th day of the fourth month following the end of the taxpayer's fiscal year.³ For example:

- Businesses whose fiscal year ends on December 31 must file and pay their business taxes on or before April 15th of the following year.

An electronic return is considered timely filed if it was:

- Transmitted on or before the due date;
- Transmitted on or before the due date and subsequently accepted; or
- Rejected by the Department because of a validation rule, corrected by the taxpayer, and retransmitted within a ten-day grace period or "perfection period."

The perfection period is a period of ten calendar days.⁴ The perfection period begins on the day after the date of first transmission of an electronic return that is rejected by the Commissioner.⁵ Another perfection period occurs after the rejection of a return for failure to meet a validation test.⁶

2. Filing Extension

The Department may, upon a showing of good cause, grant one extension, of not more than 30 days, for a person liable for the business tax to file that person's tax return and pay the tax shown to be due.

Requests for such extensions:

- Must be made in writing;
- Must state why the extension is desired;
- Must be signed; and
- Must be submitted before the delinquent date of the return and tax.

Interest, as provided in Tenn. Code Ann. § 67-1-801, will be added to the amount of tax due, beginning from the statutory due date until the date the tax is paid. No penalty will be assessed if the return is made and the full amount of taxes are paid on or before the extended due date.

Any return and payment made after the extended due date will be subject to penalty and interest from the original statutory due date without regard to the period allowed by the extension.

3. Estimated Assessment

If a taxpayer has an open business tax account, it must file a return even if it did not have any gross receipts for the tax period. If a taxpayer does not file a return:

- An estimated assessment as a delinquency will be posted to the taxpayer's TNTAP account; and
- A notice will be sent to the taxpayer.

The estimated tax assessment is based on the best information available to the Department, and the taxpayer bears the burden of showing by clear and cogent evidence that the assessment is incorrect.⁷ This is typically accomplished by filing a completed return for the

tax period in question. If unresolved (i.e. the taxpayer continues to fail to file a return), the assessment will go to the Collection Services Division for collection.

⚠ If a taxpayer receives an estimated assessment, they should log into their TNTAP account and file a return and pay the applicable tax, even if they are reporting \$0 sales. This will resolve the estimated assessment.

Final Returns

A true final return is the last return filed by an entity that no longer has business or financial activity in the state. Not all returns marked as final by taxpayers are true final returns.

Taxpayers registered for business tax and holding a standard business license received from a city recorder or county clerk are legally obligated to file a final return and pay business tax to the Tennessee Department within 15 days after the close of business. This obligation stands regardless of the amount of income earned during the tax year. **Even if no income was earned, minimum tax amounts must be paid.** Taxpayers that close one or more, but not all, of their business locations are not required to file a final return.

1. Filing Requirements for Final Returns

A final return must be filed by a taxpayer within 15 days after selling or quitting its business. A final return must also be filed, and a new license obtained if a taxpayer changes its business location within a municipality more than once in a fiscal year. Until a final return is filed, the taxpayer will be required to continue to file yearly returns and pay at least the minimum tax for that location.⁸

If a taxpayer closes a location but has other locations remaining in business, it must close the location in TNTAP. The taxpayer will report any tax amounts owed by the closed location on its regularly filed annual return.

Closing a TNTAP Account

To close a TNTAP account, taxpayers must submit a “Close Account” request by completing the following steps:

- Log in to TNTAP.
- Select the hyperlink for your business tax account.
- Select the hyperlink for “Close Account” under the “I Want To” section and indicate which location(s) are closing and when the locations are closing.

If a taxpayer’s business is not registered for business tax but had a minimal activity business license, the taxpayer is not required to file a return or pay taxes to the Department. However, these taxpayers must contact the county clerk or city recorder to ensure the proper authority is aware the taxpayer’s business has closed.

If a business is subject to real and/or personal property tax, taxpayers must contact local county or city property tax assessor’s offices for instructions on paying final property taxes for their businesses.

2. Tax Clearance

Certificate of Tax Clearance

A Certificate of Tax Clearance declares that all tax returns administered by the Department have been filed and all liabilities have been paid. Certificates of Tax Clearance are issued to both terminating and ongoing businesses.

The Department may grant Certificates of Tax Clearance for terminations, withdrawals, reinstatements, rescissions, authorizations, and good standing. Businesses often request a Certificate of Tax Clearance to confirm they are in good standing with the Department to complete a large business transaction involving another entity.

To receive a Certificate of Tax Clearance when shutting down a business, a business must file all returns to date and a final business tax return through the date of liquidation or the date the business ceased operations in Tennessee. Furthermore, all outstanding business tax payments must be made.

A checked “final” box on a return is deemed a request for tax clearance for termination and withdrawals. When the Department receives a return marked final, the Department may:

- Automatically issue a Certificate of Tax Clearance;

- Automatically issue a Certificate of Tax Clearance denial letter that explains any shortcomings and instructs the business to call the Department's Taxpayer Services Division to get the matter resolved so the tax clearance can be issued; or
- Position the taxpayer for an audit.

The Department's Taxpayer Services Division issues the certificate after the Department reviews the account and determines all tax liabilities are satisfied. The Department mails the certificate to the business's mailing address, unless otherwise specified. The clearance is valid for 45 days from the date of issuance.

⚠ Please remember to contact the Secretary of State to properly dissolve the business. The Secretary of State will deny the dissolution or withdrawal documents if the clearance is not received. The same Certificate of Tax Clearance may be issued for several reasons and does not automatically signify that business has terminated.

3. Events Not Resulting in a Final Return

Taxable entities incorporated, domesticated, qualified, or otherwise registered to do business in this state but that are inactive in this state, or whose charter, domestication qualification, or other registration is forfeited, revoked, or suspended without the entity being properly dissolved, surrendered, withdrawn, cancelled or otherwise properly terminated are not relieved from filing a return and paying the business tax.⁹

Overpayments

When a taxpayer has multiple tax type accounts, an overpayment to one tax type account *may* be used to pay/offset a tax liability on another account. Taxpayers should notify the Department if they do not consent to this payment reallocation. Please note, however, that it is not the Department's responsibility to allocate payments to various accounts to avoid penalties or interest from accruing.

The received date of the overpayment should be the date the overpayment occurred (when the return was filed creating the overpayment or when the payment was received overpaying the tax liability). The overpayment may be used to pay/offset any tax liability

before payment of the computed penalty and/or interest liability. Overpayments may also be considered payments when an auditor computes penalties and interest.

Penalties

A penalty is imposed for the late filing of a tax return and for late payment of taxes owed to the state. When a taxpayer fails to submit a timely return and penalties and/or interest are applied, the penalties and interest become part of the tax due. The Commissioner of Revenue may for good cause waive payment of penalty on any tax due.¹⁰

1. Penalties and Penalty Rates

Delinquency Penalty – Filing or Paying Late

If a taxpayer does not file its return, files late, or does not timely pay the tax due, a delinquency penalty will be assessed. The penalty is computed at a rate of 5% per month, or any portion of a month, from the due date until the date taxes are paid.

- The maximum penalty is 25% of the tax amount due.
- The minimum penalty is \$15, regardless of the amount of tax due.

Negligence Penalty

Taxpayers are expected to file returns with all required schedules and disclosures and pay the applicable tax based on Tennessee law. Failure to do so could result in the Department assessing a penalty if the Department determines such failure is due to negligence. Negligence includes, but is not limited to, any failure to make a reasonable attempt to comply with the law.

A taxpayer's failure to report and pay the total amount of taxes due may result in the imposition of a penalty in the amount of 10% of the underpayment, if the Department determines such failure is due to negligence.

Fraud Penalty

Fraud includes any deceitful practice or willful device resorted to with the intent to evade the tax.¹¹ If the Department determines a failure to report and pay tax is due to fraud, a penalty of 100% of the underpayment will be imposed against the taxpayer. Imposition of this penalty is in lieu of all other penalties imposed by the Department, except penalties for dishonored check or money order payments and penalties imposed in accordance with the Tax Enforcement Procedures Act.¹²

2. Penalty Waivers

The Commissioner is authorized to waive, in whole or in part, penalties that are not the result of gross negligence or willful disregard of the law, if such penalties fall within any of the good and reasonable causes for waiver set forth in the law.¹³ Thus, the Commissioner does not have the authority to waive properly imposed fraud penalties. **Interest may not be waived under any circumstances, as specifically provided in Tennessee law.**¹⁴

If a taxpayer fails to pay the full amount of tax due, the following circumstances would be good and reasonable causes for the waiver of penalty:¹⁵

- The taxpayer incurred a deficiency because of the taxpayer's good faith reliance on the incorrect interpretation of a law or regulation that was, at the time, unclear and misleading.
- The taxpayer incurred a deficiency because the taxpayer relied on factual, but not legal, misrepresentations made by business associates of the taxpayer, of which the taxpayer had no reason to doubt or question.
- The taxpayer incurred a deficiency because the taxpayer made a factual mistake, but after discovering the mistake, voluntarily and without demand from the Department, remitted the amount of the deficiency plus accrued interest.

If the taxpayer's late filing and payment of tax is no more than 30 days after the due date, the following circumstances would be good and reasonable causes for the waiver of the penalty:¹⁶

- The return was timely mailed but was not timely received or not received at all, and the taxpayer provides evidence that it was mailed as required.¹⁷

- The delinquency was caused by an intervening providential cause that occurred before the filing and payment due date, such as a disabling injury, illness, or death of the taxpayer, a member of the taxpayer's immediate family, or the exclusive preparer of the taxpayer's returns.
- The delinquency was caused by the unavoidable absence of the taxpayer or the exclusive preparer of the taxpayer's returns.
- The delinquency was caused by the destruction by fire or other casualty of the taxpayer's place of business or business records.
- The taxpayer proves that it requested the proper tax forms from the Department in a timely manner, but they were not sent to the taxpayer in time for the taxpayer to complete and file the return by the due date.
- The taxpayer proves that the taxpayer personally visited an office of the Department before the filing due date to get information or assistance to properly complete a tax return, but through no fault of the taxpayer, was unable to get information or help.
- The delinquency was caused by the taxpayer's failure to include payment with its timely filed return, if the taxpayer promptly provides payment when notified by the Department and satisfactorily demonstrates that the payment omission was due to an inadvertent oversight or error.
- The delinquency is discovered only when the taxpayer voluntarily pays the tax, but the Department is legally unable to enforce collection (e.g., the collection would be barred by the statute of limitations or the lack of jurisdiction).
- The taxpayer timely filed and paid the tax for at least the two-year period preceding the due date of the delinquent return and payment, and the delinquency was not caused by a willful disregard of the law or gross negligence.

The Department may also waive a penalty for good and reasonable cause, even if the cause for the deficiency/delinquency does not match one of the above circumstances. But to do so, the taxpayer must show it acted in a reasonably prudent manner. The taxpayer must also show that the deficiency/delinquency was not caused by a willful disregard of the law or gross negligence.¹⁸

Any taxpayer that believes it has good and reasonable cause for waiver of any penalty assessed should petition the Commissioner in writing by selecting the “Petition for Penalty Waiver” on their TNTAP account. A Petition for Waiver of Penalty Form is also available on the Department’s website under the General Forms section.

Interest

Interest applies to any taxes not paid by the date required by law, even if the Department grants a filing extension. The Department calculates the interest rate each July 1st using a statutorily imposed formula.¹⁹

⚠ The Department is prohibited by law to waive interest. Tenn. Code Ann. § 67-1-803(a)(2)(B). “Under no circumstances shall the Commissioner’s authority to waive penalties extend to interest.”

All delinquent or deficient tax payments, either administered or collected by the Commissioner, begin accruing interest from the date delinquent or deficient until paid.²⁰

- For tax periods prior to the date of assessment, interest accrues at the prevailing rate in effect on the date of the tax assessment, regardless of the tax period involved.
- For periods subsequent to the date of assessment, interest accrues at the prevailing rate in effect on the date of the accrual of such interest.

Assessments

1. Assessment Following an Audit

The Audit Division will issue the taxpayer a Notice of Proposed Assessment if an auditor, after reviewing the taxpayer’s books and records, determines the taxpayer underpaid business tax. Taxpayers can work with the Audit Division to resolve issues in the assessment. Taxpayers also have the right to request an informal conference with the Commissioner, or the Commissioner’s designee, to discuss proposed assessments.²¹ The Notice of Proposed Assessment becomes a Final Assessment on the 31st day after the assessment was issued, unless the taxpayer requests an informal conference.

A taxpayer wishing to contest the Final Assessment without making a payment must file suit in chancery court within 90 days. However, if the taxpayer requests an informal conference within 30 days of the date of the Notice of Proposed Assessment, the 90-day period is halted until the conference decision is issued.²² The 90 days continues after the decision is issued (please note: the 90 days does not restart, thus if the taxpayer requested a conference on day 30, the day after the conference decision is issued will be day 31 for the 90 day count).

⚠ The Department has published the Taxpayers' Bill of Rights and information about the informal conference process on the Department's website.

2. Estimated Assessment

If a taxpayer fails to file a business tax return or files a false or fraudulent return, the Department may issue a Notice of Proposed Assessment based upon the best information available to the Department. This type of assessment is commonly referred to as an estimated assessment.

The assessment may be made at any time and is not barred by the statute of limitations.²³ Tenn. Code Ann. § 67-1-1501(c) provides that the tax assessed under Tenn. Code Ann. § 67-1-1501(b) may be collected within the period of limitations provided for in Tenn. Code Ann. § 67-1-1429. Therefore, the Commissioner has six years from the date that any assessment is made to collect a levy or begin a court proceeding to collect such an assessment. For example:

- If the Department assessed a taxpayer for business tax on June 30, 2012, the Department would have until June 30, 2018 to collect or make a levy or begin court proceedings to collect the assessment.

Statutes of Limitations

1. Assessments

The statute of limitations for a business tax assessment is three years from December 31st of the year in which the **return was filed**. This means the Department may only assess additional tax within this period. Assessments may be made at any time if a return is not filed, or if a false or fraudulent return is filed with the intent to evade taxation.²⁴

2. Refunds

The statute of limitations for refund claims is three years from December 31st of the year in which the **payment was made**. If a taxpayer makes business tax payments and fails to claim the payments on its return, it will lose the right to claim those payments after three years from December 31st of the year in which the tax return was filed.²⁵

Refund Determinations

The Department must decide on a refund claim within six months of the receipt of the claim. If the Department does not decide within six months following the receipt of the claim, the claim is deemed denied. If the Department denies the claim for refund, the taxpayer may request an informal conference or file a lawsuit for refund in chancery court within one year from the date that the claim for refund was filed.²⁶

The following are examples of barred refund claims:

- A taxpayer filed its 2014 business tax return with payment of \$3,000 on April 15, 2015. The return and the payment became barred after December 31, 2018.
- On March 20, 2011, a taxpayer made a payment of \$10,000 for the 2010 tax period. However, the 2010 return was not filed until April 15, 2014. On the return, the taxpayer computed a tax liability of \$100.00 and requested a refund of \$9,900. The overpayment of \$9,900 qualifies for a refund, because the return/request was made within 3 years of December 31 in the year in which the payment was made.
- Using the same facts as directly above, except taxpayer does not file the 2010 return on April 15, 2014 – instead, it files the return and requests the refund on April 15, 2015. In this case, the refund would be barred because the return requesting the refund was filed beyond the 3-year period.

For purposes of the statute of limitations, the Department considers extension payments to have been made as of the statutory due date or extended due date of the return.

3. Extensions

The Department may enter into a written agreement with the taxpayer to extend the statutory period of limitations upon assessment of taxes payable to, or refundable by, the Department. The Department will provide the taxpayer with a standardized form when extending the statute of limitations during an audit. The waiver form extends both the period for making assessments and the period for requesting refunds.

The taxpayer and the appropriate Department official must sign the waiver agreement before it will be considered a fully executed agreement. Both parties must sign the extension form before the statute of limitations period has expired. The form cannot be 'back-dated' and signed after the expiration of the statute by either party. Audits will have to be adjusted for expired periods if the waiver is not signed by both parties before the expiration of the statute of limitations. Taxpayers should make a copy of the signed form before returning the form to the auditor.

Record Maintenance and Retention

Any return, if it is open under the statute of limitations, is subject to either a field audit or an office audit. Taxpayers must establish and maintain records that show the gross amount of Tennessee sales tax liability and the amount of gross receipts subject to business tax. The Department has the authority to request these records to determine the correct amount of a business's tax liability.²⁷

If a taxpayer keeps electronic records, it must provide the records to the Department in a standard record format upon request. The Department will use the best information available if a taxpayer does not maintain appropriate records.²⁸

Taxpayers must keep records of business transactions for a minimum of three years from December 31 of the year in which the associated business tax return was filed and must include:

- A daily record of all cash and credit sales including those under a finance or installment plan;
- A record of the amount of all merchandise purchased including bills of lading,

invoices, and purchase orders;

- A record of all exclusions, deductions, and exemptions allowed or claimed; and
- A true and complete yearly inventory of the value of stock on hand.²⁹

¹ Tenn. Code Ann. § 67-4-715. TENN. COMP. R. & REGS. 1320-04-05-.53.

² Tenn. Code Ann. § 67-1-107.

³ Tenn. Code Ann. § 67-4-715(g). TENN. COMP. R. & REGS. 1320-04-05-.30.

⁴ Tenn. Code Ann. § 67-2-107(f)(1).

⁵ *Id.*

⁶ Tenn. Code Ann. § 67-2-107(f)(1)(A).

⁷ Tenn. Code Ann. § 67-1-114(b).

⁸ Tenn. Code Ann. §§ 67-4-721 and 67-4-714(b).

⁹ Tenn. Code Ann. § 67-4-714.

¹⁰ Tenn. Code Ann. § 67-1-802.

¹¹ Tenn. Code Ann. § 67-1-804(c)(2).

¹² Tenn. Code Ann. §§ 67-1-804(d) and 67-1-1400-1445.

¹³ Tenn. Code Ann. § 67-1-803(c)-(d).

¹⁴ Tenn. Code Ann. § 67-1-803.

¹⁵ Tenn. Code Ann. § 67-1-803(c)(1)(A)-(E).

¹⁶ Tenn. Code Ann. § 67-1-803(d)(1)(A)-(I).

¹⁷ Tenn. Code Ann. § 67-1-107.

¹⁸ Tenn. Code Ann. § 67-1-803.

¹⁹ Tenn. Code Ann. § 67-1-801(a)(1)(B).

²⁰ Tenn. Code Ann. § 67-1-801(a)(2).

²¹ Tenn. Code Ann. § 67-1-1438.

²² Tenn. Code Ann. § 67-1-1801.

²³ Tenn. Code Ann. § 67-1-1501(b)(1)-(2).

²⁴ Tenn. Code Ann. § 67-1-1501(b).

²⁵ Tenn. Code Ann. § 67-1802(a)(1)(A).

²⁶ Tenn. Code Ann. § 67-1-1802(b)(1).

²⁷ Tenn. Code Ann. § 67-4-722.

²⁸ Tenn. Code Ann. § 67-1-113.

²⁹ TENN. COMP. R. & REGS. 1320-04-05-.42.