

Tennessee Business Relief Program

On June 2, 2020, Governor Bill Lee announced the use of federal Coronavirus Relief Funds to assist Tennessee small businesses impacted by the COVID-19 crisis. Through the Tennessee Business Relief Program, Governor Lee has directed the Tennessee Department of Revenue to issue approximately \$200 million in business relief payments to reimburse more than 33,000 small businesses for costs incurred as a result of mandatory business closures. Eligible businesses must have gross sales of \$10 million or less.

The following types of businesses are eligible under the program:

- Barber shops
- Beauty shops
- Nail salons
- Tattoo parlors, spas, and other personal care services
- Gyms and fitness centers
- Restaurants
- Bars
- Hotels and other travel accommodations
- Theaters, auditoriums, performing arts centers and similar facilities
- Museums, zoos, and other similar attractions
- Amusement parks
- Bowling centers and arcades
- Marinas
- Amusement, sports and recreational industries
- Promoters of performing arts, sports, and similar events
- Agents and managers of artists, athletes, and entertainers
- Independent artists, writers, and performers

In addition, the following businesses are eligible if their sales were reduced by at least 25%, as shown on their April sales tax returns (filed in May):

- Furniture stores
- Home furnishing stores
- Clothing stores
- Shoe stores
- Jewelry, luggage, and leather goods stores
- Sporting goods, hobby, and musical instrument stores
- Book stores
- Department stores
- Office supply, stationery and gift stores
- Used merchandise stores
- Other miscellaneous stores

Eligibility and Payment Information

This program focuses on small businesses that collect sales tax or pay business tax and were required to suspend or significantly modify their operations under Tennessee Executive Order. The Department of Revenue has identified eligible businesses based on North American Industry Classification System (NAICS) codes available in its tax system. Payment amounts are based on a business' total gross sales and range between \$2,500 and \$30,000 per business. The department calculates gross sales for the business as a whole rather than by individual location.

Pre-award Certification

Eligibility notifications were sent to businesses beginning the last week of June. In order to expedite the payment process, businesses with an email address associated with their TNTAP account were notified of eligibility through email. Remaining businesses were notified of eligibility by letter.

When businesses receive notification, they are prompted to complete an online pre-award certification form in order to verify their eligibility criteria and agree to the program's payment guidelines. Business owners who do not have online access have been asked to complete a paper certification form.

Once the certification form has been completed and a business' eligibility is confirmed, the department will issue a business relief payment. Any taxpayer who has not received an eligibility notification but believes a business qualifies for a relief payment is encouraged to email revenue.support@tn.gov or call our Taxpayer Services Division, from 8 a.m. to 4:30 p.m., Central time, at (615) 253-0600.

Completing the Certification

As indicated in the eligibility notification, businesses are asked to visit <https://tntap.tn.gov/eservices> to complete the pre-award certification. Instructions for completing the form are as follows:

1. Please visit <https://tntap.tn.gov/eservices>. You will not need to log into your account at this time.
2. Look for the heading "Tennessee Business Relief Program" at the top right of the TNTAP homepage.
3. Click on the link labeled "Tennessee Business Relief Certification/Status" and enter the required information.
4. Once the pre-award certification has been completed, please print or otherwise note the confirmation number for your submission.

For additional details, please visit <https://www.tn.gov/revenue/tennessee-business-relief-program.html>