

Tennessee Business Relief Program

Overview

This Tennessee Business Relief Program was initiated by Governor Bill Lee and the Financial Stimulus Accountability Group to provide relief payments to businesses that were required to temporarily close or that suffered a substantial reduction in taxable sales due to the COVID-19 pandemic. Administered by the Tennessee Department of Revenue, the program is designed to distribute relief payments to approximately 40,000 eligible businesses.

How the Program Works

No application is required to receive a relief payment under the Tennessee Business Relief Program. The Department of Revenue has proactively identified potentially eligible businesses based on information available in its tax system. Businesses have been notified of their potential eligibility through direct emails or letters from the department.

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. Once the certification form has been completed and a business' eligibility is confirmed, the department will issue a business relief payment. Payment amounts are based on a business' total gross sales and range between \$2,500 and \$30,000 per business. Eligible businesses must have gross sales of \$10 million or less.

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.

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

The following types of businesses are eligible under the Tennessee Business Relief 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
- Caterers, mobile food services, and food service contractors
- Wedding and event planners
- Convention and trade show organizers
- Wedding and banquet hall and similar property rental
- Linen supply services
- Photography studios
- Travel agencies and travel arrangement services
- Car, truck, trailer, and RV rental
- Sightseeing and tour operators
- Taxi, limousine, bus, and other transportation services
- Recreational vehicle and vacation camps
- Sports and recreation instruction
- Fine arts instruction, exam prep, driving schools, and other similar instruction
- Motion picture and video production and distribution services
- Sound recording studios

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
- Florists
- Party and banquet equipment and other supply rental
- Formal wear and costume rental
- Consumer electronics and appliances rental
- General rental centers and other consumer goods rental
- Gasoline stations and convenience stores
- Warehouse clubs and general merchandise stores
- Home centers, hardware stores, and paint stores
- Household appliance and electronics stores
- Nurseries, garden centers, and outdoor power equipment stores
- Pharmacies and drug stores
- Optical goods stores
- Cosmetics, beauty supply, and perfume stores
- Supermarkets and other grocery stores
- Baked goods and other specialty food stores
- Beer, wine, and liquor stores
- Food supplement stores
- Vending machine operators
- New and used car dealers
- Recreational vehicle, boat, and other vehicle dealers
- Automotive parts and accessories stores
- Tire dealers
- Online stores (selling from a Tennessee location)
- Other direct selling establishments
- Dry cleaners