

**RULES
OF
THE TENNESSEE DEPARTMENT OF STATE
DIVISION OF BUSINESS SERVICES**

**CHAPTER 1360-05-02
ANNUAL REPORTS**

TABLE OF CONTENTS

1360-05-02-.01 Email Addresses Submitted with Annual Reports

1360-05-02-.01 EMAIL ADDRESSES SUBMITTED WITH ANNUAL REPORTS.

- (1) Business entity filers submitting annual reports must provide a valid email address at the time of filing the annual report. The Division of Business Services will periodically send reminders and notifications to the email address provided.
- (2) If a business entity does not utilize email due to religious or accessibility reasons, it must file a paper exemption form with the Division of Business Services at the time of submission of the annual report noting the business entity's religious or accessibility objection to utilizing email.

Authority: T.C.A. §§ 48-26-203, 48-66-203, 48-228-203, 48-249-1017, 61-3-211, and 61-1-1001 and Public Chapter 719 of the 111th General Assembly. **Administrative History:** New rule filed January 21, 2021; effective April 21, 2021.