

**RULES
OF
THE TENNESSEE DEPARTMENT OF STATE
DIVISION OF BUSINESS AND CHARITABLE ORGANIZATIONS**

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

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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 for the business entity and a valid email address for the registered agent. The Division of Business and Charitable Organizations will periodically send reminders and notifications to the email addresses provided. Should the email address of either the business entity or the registered agent change, the business entity must notify the Division of Business and Charitable Organizations.

- (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 and Charitable Organizations 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, 61-1-1001, and 61-3-211 and Public Chapter 719 of the 111th General Assembly. **Administrative History:** New rule filed January 21, 2021; effective April 21, 2021. Amendments filed August 26, 2025; effective November 24, 2025.