



TAXPAYER EDUCATION: WEBINARS & RESOURCES

November 2022

Monthly Tax Webinars

- Beginning in 2020, last Tuesday of every month, 1 hour
- Currently using WebEx platform
 - Simple Registration -
 - Required: name, email, state/county, # attending
 - Optional: Specific questions about the topic
 - Event Format -
 - ½ PowerPoint, ½ discussion/Q&A
 - Materials compiled from published tax guidance, FAQs, and departmental subject matter experts
 - Event chat for participants to send questions directly to panelists
- Content determined based on hot topics, industry specific guidance, tax type basics, new laws, etc

LIVE STREAMING

<Free Webinar 10/25: Tennessee State Single Article Sales Tax

Click here for more information.

TNTAP

E-File & Pay

Questions?

Revenue Help

Taxes

HOT TOPICS

News and Publications

Title and Registration

Motor Carrier

Welcome!

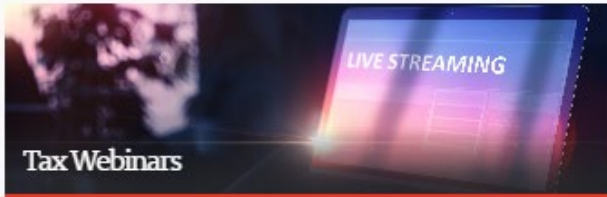
Hot Topics: [Click here to read the latest updates](#) from Revenue.

Tax Resources

For Businesses

Taxpayer Education

Taxpayer Education



These live virtual events will offer tax practitioners, attorneys, accountants, and others with an opportunity to learn more in depth about a tax topic and ask questions.

[Read more](#)



Learn more about Tennessee's major taxes and filing requirements through taxpayer workshops found here.



Submit a request here to have a one of our experts come speak to your group or organization on tax or title and



Learn all the ways the Dept. of Revenue assists taxpayers in rural areas.

[Read more](#)

Tax Webinars

The Department of Revenue now offers free monthly tax webinars to the public.

These live virtual events will offer tax practitioners, attorneys, accountants, and others with an opportunity to learn more in depth about a tax topic and ask questions.

Monthly Tax Webinar: Tennessee State Single Article Sales Tax

When: October 25, 2022

Time: 9:00 a.m., Central Time

Description: Join us for a discussion regarding Tennessee's state single article tax, including how to report these transactions on Tennessee's sales and use tax return.

[Register for the event](#)

UPCOMING WEBINARS

10/25/2022 - Tax Webinar: Tennessee State Single Article Sales Tax

11/29/2022 - Tax Webinar: Tennessee Taxes and E-Commerce Sales

12/27/2022 - Tax Webinar: Tobacco Taxes in Tennessee

Webinar Video Library

You can view videos from prior webinars by clicking on the subject below. Click on the title to download the video documentation.

- > Business Tax
- > Franchise & Excise Tax
- > Legislative Updates
- > Liquor-by-the-Drink
- > New Businesses
- > Nexus for Out-of-State
- > Professional Privilege
- > Sales and Use Tax
- > Special Events
- > Website Resources & T

Sales and Use Tax



[Sales and Use Tax Exemptions Overview](#)



[Agricultural Exemption](#)



[Certified Green Energy Production Facility](#)



[Completing the Sales Tax Return](#)



[Government Exemption](#)



[Industrial Machinery Exemption](#)



[Qualified Organizations Exemption](#)



[Pollution Control Exemption](#)



[Resale Certificates](#)



[Research & Development Machinery Exemption](#)



Out-of-State Nexus Webinar - Slide Examples

Sales Tax Nexus Overview

Does the business have physical presence in TN?

➤ YES

- If **in-state TPP sales threshold of \$4800+** annually is met:
 - ✓ Register/file TN sales tax if in-state threshold met
- If **in-state service sales threshold of \$1200+** annually is met:
 - ✓ Register/file TN sales tax if in-state threshold met
- If sales of TPP/services threshold(s) not met
 - TN sales tax registration /filing not required

➤ NO

- If **Economic Nexus** met:
 - ✓ register/file TN sales tax
- If **Substantial Nexus** met,
 - ✓ register/file TN sales tax
- If economic/substantial nexus not met
 - TN sales tax registration/filing not required

TN

Sales Tax – Economic Nexus

Remote sellers with no physical presence in TN must collect and remit sales tax on sales delivered into TN.

- Remote sellers who meet the economic nexus threshold in TN must register and remit sales and use tax.
 - Economic nexus sales threshold: **\$100,000 within 12-month period**, after July 31,2020.
- Local tax is collected at the local jurisdictional rate* where the sale is shipped or delivered.
- **PC 491** Repeals uniform 2.25% Local Rate for out-of-state dealers

* boundary database to determine local tax rate for each of jurisdiction in TN:
<https://www.tn.gov/revenue/taxes/sales-and-use-tax/local-sales-tax-and-single-article.html>

TN

TN

Out-of-State Nexus Webinar - Slide Examples

Business Tax for Out-of-State Entities

A business entity that is located outside of TN will be subject to the state-level business tax if it has:

1. Substantial Nexus, and
2. Engaged in Activities, and
3. \$10k+ in TN gross sales

TN

Business Tax – Bright-line Presence

- total TN **business receipts exceed** the lesser of \$500k or 25% of the business's total receipts everywhere during the tax period, **or**
- average **value of real and tangible personal property owned/rented and used** in TN exceeds the lesser of \$50k or 25% of the average value of all the business's total real and tangible personal property **or**
- total amount of **compensation paid** by the business in TN exceeds \$50k or 25% of the business's total compensation

TN

Business Tax – Substantial Nexus

Substantial Nexus for TN Business Tax includes the following:

- o **organized or commercially** domiciled in TN, or
- o **owns or uses its capital** in TN, or
- o **systematic and continuous business activity** in TN that has produced gross receipts *attributable to customers in TN*, or
- o **"bright-line presence"** in TN

15

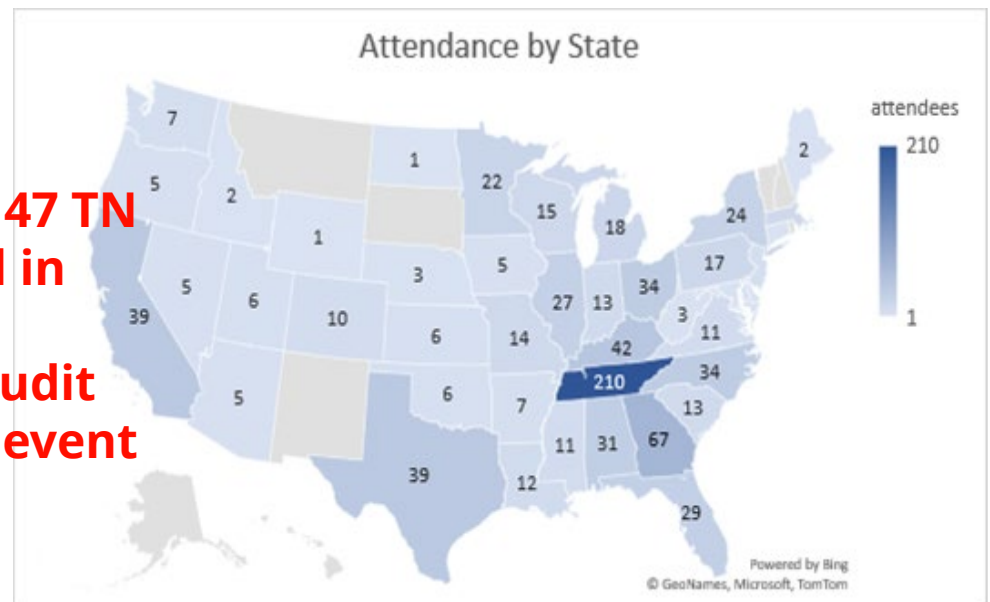
TN

16

Monthly Tax Webinars: Impact

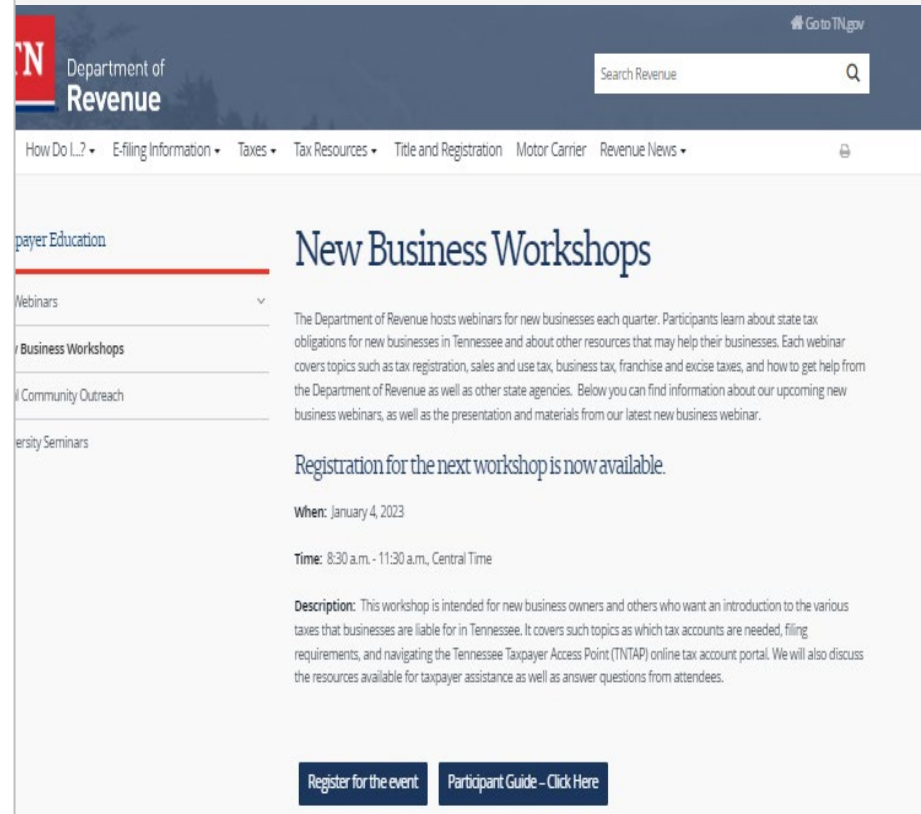
- 14,000+ attendees to date
- Average of 500 attendees per event
- Post-event survey measures attendee satisfaction and collects general feedback
- **Summary of “Out-of-State Businesses: Nexus” in TN webinar:**

- **Total Attendance: 744**
- **7 countries, 46 states, and 47 TN counties were represented in attendance**
- **Representative from the Audit Division served as SME for event**
- **Satisfaction: 99%**



Quarterly New Business Workshops

- Began in 2022, 3 hour webinar
- Currently using WebEx platform
 - Simple Registration -
 - Required: name, email, state/county, number attending
 - Optional: Specific questions
 - Event Format -
 - PowerPoint presentation with focus on the major tax types (Business Tax, Sales Tax, F&E Tax) and resources
 - Event chat for participants to send questions directly to panelists
- Appx. 700 attendees to date



The screenshot shows the Tennessee Department of Revenue website. The header includes the TN logo, the text "Department of Revenue", and a search bar labeled "Search Revenue". A navigation menu contains links for "How Do I...?", "E-filing Information", "Taxes", "Tax Resources", "Title and Registration", "Motor Carrier", and "Revenue News". The main content area is titled "New Business Workshops" and includes a description of the workshops, a registration announcement, and two buttons: "Register for the event" and "Participant Guide - Click Here".

Department of Revenue

Search Revenue

How Do I...? E-filing Information Taxes Tax Resources Title and Registration Motor Carrier Revenue News

Webinars

New Business Workshops

The Department of Revenue hosts webinars for new businesses each quarter. Participants learn about state tax obligations for new businesses in Tennessee and about other resources that may help their businesses. Each webinar covers topics such as tax registration, sales and use tax, business tax, franchise and excise taxes, and how to get help from the Department of Revenue as well as other state agencies. Below you can find information about our upcoming new business webinars, as well as the presentation and materials from our latest new business webinar.

Registration for the next workshop is now available.

When: January 4, 2023

Time: 8:30 a.m. - 11:30 a.m., Central Time

Description: This workshop is intended for new business owners and others who want an introduction to the various taxes that businesses are liable for in Tennessee. It covers such topics as which tax accounts are needed, filing requirements, and navigating the Tennessee Taxpayer Access Point (TNTAP) online tax account portal. We will also discuss the resources available for taxpayer assistance as well as answer questions from attendees.

[Register for the event](#) [Participant Guide - Click Here](#)

New Business Landing Page

The screenshot shows the TN Department of Revenue website. The header includes the TN logo, the text 'Department of Revenue', a search bar with the placeholder 'Search Revenue', and a 'Go to TN.gov' link. A navigation menu contains links for 'How Do I...?', 'E-filing Information', 'Taxes', 'Tax Resources', 'Title and Registration', 'Motor Carrier', and 'Revenue News'. Below the navigation, there are breadcrumb links for 'For Businesses' and 'For New Businesses'. The main heading is 'For New Businesses'. A link below the heading reads: 'Click here to download a printable worksheet that you can use as a guide to follow along with the steps outlined below.' The page features six step cards arranged in a 2x3 grid:

- Step 1: Setting Up a Business** (Image: Hand pointing to a business plan on a desk)
- Step 2: Getting Your Licenses and Permits** (Image: A metal 'OPEN' sign)
- Step 3: Establishing Your Tax Accounts** (Image: Laptop, coffee cup, and plant on a desk)
- Step 4: Exemptions** (Image: A red folder with a calculator and documents)
- Step 5: Registering for Your Tax Accounts** (Image: TNTAP logo over tax forms)
- Step 6: Tax Filing Due Dates** (Image: A calendar page)

Resources – www.TN.gov/Revenue

The screenshot shows the TN Department of Revenue website. At the top left is the TN logo and the text "Department of Revenue". To the right is a search bar labeled "Search Revenue". Below the header is a navigation menu with items: "How Do I...?", "E-filing Information", "Taxes", "Tax Resources", "Title and Registration", "Motor Carrier", and "Revenue News". Three red boxes with arrows point to "Tax Resources", "Register/File/Pay/etc", and "Help Articles". Below the navigation menu are several content tiles: a large tile for a "Next Quarterly Webinar for New Businesses is October 5", a "TNTAP E-File & Pay" tile, a "Questions? Revenue Help" tile, a "Taxes" tile with Tennessee flags, and a "HOT TOPICS News and Publications" tile. A red box with an arrow points to "General Tax Info" at the bottom center.

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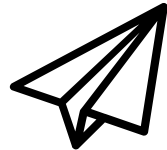
General Tax Info

CONTACT US!

Please submit specific account-related questions, or any questions that do not get addressed in this webinar to directly us!



www.tn.gov/Revenue



Revenue.support@tn.gov



General Call Center **615.253.0600**



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