FEDERAL ATLAS PROGRAM, TENNESSEE

Tennessee Atlas Master Binder

The complete Tennessee record in one volume. Part I applies the federal obligation universe to TennCare. Part II takes the State 1099 machinery apart line by line. The finished record chapter states how the register was reconciled on October 31, 2026.

Tennessee Atlas Edition · October 31, 2026
Built from public information. Sources are named in ordinary language inside the volume.

AGENTIC ARMOR

Contents

1. Tennessee, the State in Brief 3
2. The Finished Record, October 31, 2026 6
3. Part I. Tennessee from the CFR Perspective 9
4. Part II. The Tennessee 1099 Deep Dive 19

Tennessee, the State in Brief

What this edition covers, and what it does not

This edition is finished and dated October 31, 2026. It rebuilds the October 21, 2026 draft on a finished Tennessee record. That draft is superseded as a working text.

The Tennessee register now stands reconciled. All 508 entries carry a determination. Four entries are verified. A total of 454 entries are partial. A total of 38 entries are gap determined. A total of 12 entries are prospective. No entry is not applicable determined. No entry is left unverified.

Partial is the honest center of this register. Most entries rest on held Tennessee documents that evidence the part of the federal rules they sit in. Fewer rest on a document that cites the exact provision. The element by element reading that a verified grade needs was done for four entries only. The register says so on every row rather than rounding the grades up.

Collection stands at 29.7 percent. The house has collected 27 of the 91 rows on the Tennessee inventory. That figure did not move in this pass. This pass worked the register. It did not land new files.

This volume covers the Tennessee Medicaid obligations that the public record states. It speaks as of October 31, 2026. It does not cover records that are not public. It does not judge whether any office performs its duties.

Two words need plain definitions. A home is the Tennessee office or function that carries an obligation. An anchor is a date that a source states. The register invents no anchor where a source states none.

Tennessee Medicaid is TennCare. One division runs it. That division is the Division of TennCare inside the Department of Finance and Administration.

TennCare is one of the oldest Medicaid managed care programs in the country. It has run statewide at full risk since 1994. It operates under a Section 1115 demonstration. The current form of that demonstration runs to December 2030.

Nearly everything a TennCare member receives arrives through three managed care organizations. A single dental benefits manager handles dental care. A single pharmacy benefits manager handles pharmacy care.

This binder maps the full federal obligation universe onto that structure. It works from Tennessee's own public record. It then takes the State's 1099 machinery apart line by line.

The register. The register holds 508 obligations. The federal CFR text supplies 489 of them. Tennessee statute supplies 3. The Tennessee rule series supplies 1. TN contracts of record supply 3. TN-published process and the demonstration's terms together supply 12.

The register classes 507 obligations as GOVERNING. It classes 1 as DERIVED. It extrapolates none.

Twenty-seven obligations carry a date stated in their own text. Others carry a date derived from a stated rule. A further 271 recur on a stated frequency with no anchor. Those 271 keep the state UNRESOLVED. The register gives them no invented date.

Every entry maps to one of fifteen Tennessee homes. Each entry prints the basis for its assignment. The basis is labeled as published, citation, or derivation.

No entry stands UNASSIGNED. Tennessee's published structure reaches every obligation in the universe. It reaches even the fair-hearing block that the comparison state's build had to leave homeless. Several homes are functions rather than named units. Each such home says so on its face (§2.3).

The 1099 lines. Tennessee's provider 1099 is a contract artifact. It is not a state production. The Contractor Risk Agreement obliges each MCO to "prepare and submit" 1099s for the providers it pays. That one sentence is the only affirmative provider-1099 issuance statement in the State's public record.

No Tennessee source names an issuer for payments TennCare pays directly. No source names a form or a box for those payments.

Vendors run through Edison. Edison is the State's PeopleSoft ERP. The Division of Accounts gates supplier entry on a conforming IRS W-9. The name on that W-9 must match IRS records. The TIN must match IRS records too. W-9 Lines 5-6 become the address the 1099 is mailed to.

No TN source names who transmits vendor 1099s to the IRS. No source names the route or the dates. No TN source addresses the FIRE-to-IRIS transition at all.

The state filing layer is an absence established affirmatively. Tennessee has no withholding to reconcile. It has no reconciliation form. Its Department of Revenue destroys the state copies it receives.

Ten gaps stand in the 1099 record (§4.9). The largest gap is the transmission route. That route is unpublished on every line.

These findings matter for a simple reason. A reader who must run a Tennessee 1099 season learns from this draft exactly which duties rest on a published text. The reader also learns which steps rest on no published text at all. That split is the working value of the draft. It tells a filer where the record gives firm ground. It tells the filer where a question must go to the State before the season opens.

The conflicts. Tennessee's own publications disagree at twenty-three points. The binder prints both positions at each point. It states a disposition for each one (§3.3, §4.10).

One conflict concerns TennCare III. The 2021 approval described an aggregate cap. The 2023 approval dismantled that cap. Another conflict concerns the dental manager. Its start date prints three ways. A third concerns a statute section named "Kinds of Medical Services." That section does not contain the notice duty it is sometimes said to hold.

Nothing in this binder is harmonized silently.

How this binder is built. Part I stands alone as its own PDF. Part II stands alone as its own PDF. The full 508-entry register publishes as its own volume. This master is generated from those same parts. The editions cannot drift for that reason.

Every factual claim traces to a Tennessee public source retrieved October 21, 2026. Section 4.6 is the one exception. That section rests on the federal layer shared across states. It is labeled where it stands.

Where the public record does not reach, the binder says NOT ESTABLISHED. It names the sources searched. North Carolina's build served as the methodological pattern for this binder. None of its state facts are carried here.

Inside	What it establishes
Part I (§§1-3)	Part I applies the obligation universe to TN. It describes TennCare as it stands. It presents the structure mapping with its function-homes. It presents the fragmented appeals structure, the dated set, and the conflicts.
Part II (§4)	Part II covers the provider line through the CRA clause. It covers the unpublished FFS residue. It covers the vendor line through Edison, Supplier Maintenance, and the W-9 gate. It covers the empty state filing layer, the 1099-K exception, and the federal floor. It lists 10 gaps. It lists 8 systems conflicts.
Register volume	The register volume prints all 508 entries. Each entry carries its citation, level, cadence, anchor state, home, and basis.
Sources	The sources section lists the Tennessee public sources relied on. It gives the publisher for each source. It gives the retrieval date.

The Finished Record, October 31, 2026

The register behind this edition was carried to determinations in a single cure pass on October 31, 2026. Every one of its 508 entries now carries a class, a basis, and the place in the record where that basis lives. The Register volume prints all 508 rows.

Determination	Count	What the class means here
Verified	4	The entry was re-verified against a held primary instrument in the completion pass of record.
Partial	454	Held Tennessee evidence supports the entry in part. The part not covered is named on the row.
Gap determined	38	No held Tennessee document supports the entry. The gap is determined as a gap, and the missing evidence is named on the row.
Prospective	12	The duty carries only future compliance dates after October 31, 2026.
Not applicable determined	0	No entry met the test for this class on the evidence in the house. None was assigned without that evidence.
Unverified	0	Every entry is determined on the evidence that exists.
Total	**508**	The tally foots to the register count of record.

The document side of the record stands apart from the register side, and this edition keeps the two apart. The inventory holds 91 rows. A total of 27 rows are on file. A total of 53 rows are located and not yet collected. A total of 11 rows are not located. The collection standing is 27 of 91, which is 29.7 percent. The cure pass did not collect new documents, so the standing did not move.

The 19 open cure items, worked to determinations

The items below consolidate the open list from the Tennessee gaps file and the wanted sources list of record. Each item now carries a disposition on the evidence in the house. A gap determined item names the evidence that would close it. That evidence list is the acquisition list for the next Tennessee pass.

Item	The open item	Disposition	Basis
C-01	W-01. State Plan Amendment packets and the State Plan preprint sections not yet held. The medicaid.gov download route returned a block in every house pass.	Gap determined	The packets are located and named in the inventory. They are not on file. The collection standing did not move in this pass because no new file landed in the house record.
C-02	W-02. A complete TennCare organization chart in text form, or a published unit roster page.	Gap determined	Determined as a document that does not exist as a public artifact. The chart prints only as a graphic inside the annual reports. Tennessee structure in this set rests on State Plan Attachment 1.2-A and the organization research file.

C-03	W-04. A Gainwell MMIS operations document or a TennCare fee for service provider manual stating a payment cycle and provider procedures.	Gap determined	Not found after hard search, as the wanted sources list records. The fee for service 1099 gap G-01 rests on this same missing document class.
C-04	W-05. A tn.gov page naming the external quality review organization and posting the EQR technical report series.	Partial	The report series exists as catalogued Tennessee state publications, including the 2024 report and the 2025 report. The tn.gov hosting and naming leg is still missing. The gap narrowed from existence to hosting.
C-05	W-06. A Tennessee-published MCO medical loss ratio figure or report.	Gap determined	The reporting duty itself is verified at register entry TN-018. No Tennessee publication of a figure or report was found in any source reached.
C-06	W-07. A Tennessee source stating a fixed State Plan Amendment or waiver public comment period length.	Gap determined	Not found after hard search. Notices show open and closed status. Durations were not printed in the extracts reached.
C-07	W-08. A Tennessee-published provider revalidation cycle length.	Closed on evidence	The TennCare Quarterly Report for April to June 2026, on file in the inventory, states the rule. Providers are screened at first enrollment and revalidated every three years after that. A full revalidation strategy went to CMS on June 2, 2026. All providers are to be revalidated by June 30, 2028.
C-08	W-10. A Tennessee page naming a third party liability unit or an estate recovery contractor.	Gap determined	The duty is published in rule and statute. The only estate recovery artifact in the record is a mail address for the RFR Processing Unit. No unit or contractor naming was found.
C-09	W-11. The Department of Finance and Administration 1099 procedure set for the vendor line.	Gap determined	Not found after hard search. The statewide accounting policy list runs to Policy 41 with no 1099 entry. The Supplier Maintenance job aids are the whole published procedure layer reached.
C-10	W-12. The TennCare fee for service 1099 procedure set.	Gap determined	Not found after hard search. No issuer, payer name, form, box, correction process, or TIN matching workflow for direct TennCare payments stands in the public record reached.
C-11	W-13. Two structure facts. The Information Systems function unit name, and the Tennessee Carriers NEMT assignment.	Gap determined	The Chief Information Officer title is established. The unit label is not. The NEMT page reached documents Verida for BlueCare and TennCare Select members only.
C-12			

	W-14. A current Department of Revenue 1099-K threshold statement for calendar year 2024 or later.	Gap determined	Determined as not yet published. The duty at Tenn. Code Ann. section 67-6-411 and the mechanics in Notice 16-01 stand. The current threshold statement does not.
C-13	W-15. A standalone statewide Tennessee Medicaid fee schedule.	Determined, does not exist	The Managed Care Contractors page states that each MCO maintains its own fee schedules. No standalone statewide schedule exists as a public artifact on that evidence.
C-14	W-16. The current Contractor Risk Agreement full text on a Tennessee host.	Partial	The Amendment 25 full text is held and was read from a third party library mirror. A Tennessee-hosted base text was still not located. The provenance flag on the mirror copy stands.
C-15	C-TN-02. Per-plan statewide MCO base contracts.	Gap determined	Amendments on Tennessee hosts are held. The mirror CRA text is held. Neither closes the per-plan base contracts, which are not held.
C-16	C-TN-03. The OptumRx pharmacy benefits manager contract and the Qsource EQRO contract.	Gap determined	Not held and not located as public documents in any pass in the house record.
C-17	R-TN-01. The official Secretary of State copies of the TennCare rule chapters, the 1200-13 series, as files.	Partial	Full chapter texts for 1200-13-13 and 1200-13-20 were located, and single sections of six more chapters were located through reproduction hosts. The official set is still not held. Provenance flags on reproduction copies stand until official files land.
C-18	M-TN-02 remainder. A Renaissance dental benefits manager provider manual or Office Reference Manual as a standalone public document.	Gap determined	The DBM contract requires such a manual. Only the member handbooks were found, and both are on file in the inventory.
C-19	P-TN-01 and P-TN-02. A complete State Plan Amendment inventory for Tennessee, and the full Title XIX preprint section set beyond the five held State Plan instruments. This item also carries the three approved 1915(c) waiver applications as held instruments.	Partial	Single SPA packets and records were located, including one the wanted list had graded as gated. A complete SPA by SPA inventory remains unbuilt. The waiver applications as held instruments remain uncollected. These rows sit inside the located class of the inventory, which is why the collection standing stands at 27 of 91.

One item closed in full. Item C-07, the provider revalidation cycle, closed on a document already on file. Four items stand partial, where part of the evidence landed and part did not. One item was determined as a document that does not exist. The rest stand as gaps determined on a hard search record. None of them was closed by assertion.

Part I · Tennessee from the CFR Perspective

1.1 The obligation universe, applied to Tennessee

The federal register of this program, 489 obligations drawn from the Medicaid and CHIP titles of the Code of Federal Regulations, Parts 430 through 460 and the HIPAA transaction rules, was compiled once, at the federal level, and is carried to each state unchanged. What changes state by state is everything the federal text leaves open. The open questions are three. Who inside the state carries the obligation is one. What the state's own law adds is another. Which dates the state's own record supplies is the third. This part performs that grounding for Tennessee. The 489 federal entries are mapped to Tennessee homes from Tennessee's published organization (§2), fourteen Tennessee-dictated entries are added from TN statute, rule, contract, and published process (§1.5), and the calendar is built only from dates a source states (§3). The register's counts follow. **508 total · 489 CFR · 19 TN-dictated (3 TN-STATUTE · 1 TN-RULE · 3 TN-CONTRACT · 12 TN-AGENCY) · GOVERNING 507 · DERIVED 1 · EXTRAPOLATED 0 · RECURRING 292 · EVENT-TRIGGERED 135 · FIXED 81 · 271 anchorless recurring entries standing UNRESOLVED · a dated set of 27**.

One feature of Tennessee's record distinguishes this build from the comparison state's build. The feature is coverage of the map. North Carolina's published organization left one block homeless. Tennessee's reaches every entry, because Tennessee publishes functional loci (a rules-based TPL duty, a pharmacy program, a quality function, a fragmented appeals apparatus) even where it publishes no unit. The register accepts a function as a home only when Tennessee's own record assigns the duty to it, and it labels every such home a function on its face. A home that is a function is a weaker instrument than a home that is a unit. Section 2.3 grades them.

1.2 Tennessee Medicaid as it stands

The agency. The Department of Finance and Administration is the single state agency for Medicaid, the Division of TennCare is its Medical Assistance Unit (State Plan Attachment 1.2-A, the A.M.C. v. Smith stipulations state the same). The Director of TennCare, Stephen Smith, is Deputy Commissioner of F&A. Tennessee publishes no current TennCare organizational chart in text form. The chart exists as a graphic inside the Annual Reports, and the Division's unit roster in this binder is assembled from the pages, filings, and postings where TN itself names each unit, with that limit printed at §2.4.

The demonstration. TennCare operates under the TennCare III Section 1115 demonstration, approved January 8, 2021 for the period January 8, 2021 - December 31, 2030. The 2021 approval described an aggregate-cap demonstration with closed-formulary authority. Amendment 4, approved August 4, 2023, dismantled both. The demonstration now runs on the standard PMPM budget neutrality structure, the closed formulary authority is removed, and designated state investment programs are funded from shared savings measured against the cap and adjusted by performance on the Shared Savings Quality Metrics Set. Any description of TennCare III as a live aggregate-cap or block-grant program is 2021-2023 history (Conflict TN-9). Amendments continue. The amendment cadence on TN's public-notices page is itself one of the state's federal-facing rhythms (§1.3).

Delivery. Managed care is statewide and full-risk. It runs in three regions. The same three MCOs serve each region. The three are Wellpoint (formerly Amerigroup), BlueCare, and UnitedHealthcare Community Plan. Their 2024 average monthly enrollment was 1,467,396. The enrollment shares were roughly 37.7, 29.9, and 29.9 percent. TennCare Select, run by Volunteer State Health Plan dba BlueCare under its own contract, serves children in state custody and other vulnerable populations and is not open to voluntary selection. Dental is carved out to a single statewide Dental Benefits Manager, Renaissance from November 1, 2025 (Conflict TN-7). Pharmacy is carved out to a single PBM, OptumRx, since January 1, 2020. Non-emergency transportation is plan-delegated. Verida serves BlueCare and TennCare Select. The UHC/Wellpoint broker rests on secondary sources in the record reached (research gap 12). The MCOs process their own claims, the MMIS (Gainwell Technologies) is the residual fee-for-service, encounter, and crossover pipe, a structural fact that drives Part II.

Eligibility. Tennessee has not expanded Medicaid under the ACA. Eligibility is categorical. No ACA adult group appears in TN's published Eligibility Reference Guide. Determination is state-administered. Applications enter through TennCare Connect, the name serves both the member portal and the Automated Health Systems contact center (Conflict TN-4), and determinations run in TEDS, the Tennessee Eligibility Determination System (Deloitte), live since March 2019. Member Services, under its Director, oversees the eligibility process, applications, redeterminations, and reverifications. No county determination role is published.

CHIP. CoverKids, Tennessee's Title XXI program (children under 19 and pregnant women at or below 250% FPL, no premiums, copayments only), is administered by the Division of TennCare and rides TennCare's systems throughout. Its applications run through TennCare Connect. Its eligibility runs in TEDS. Its pharmacy runs through OptumRx (from January 2, 2021). Its dental care runs through the statewide DBM. No separate CoverKids unit inside the Division is published (research gap, carried in §2.3's function grading).

Long-term services. CHOICES (Groups 1-3) and ECF CHOICES are MLTSS inside the MCO contracts, under the Division's Long-Term Services and Supports Division, which is responsible for the CHOICES program. The three legacy 1915(c) waivers, Statewide (TN.0128.R07.01), Comprehensive Aggregate Cap (TN.0357.R05.01), and Self-Determination (TN.0427.R04.01), are operated by the Department of Disability and Aging under an Interagency Agreement with TennCare and are closed to new enrollment as a published position, ECF CHOICES being the open door. Katie Beckett runs in three rule-defined parts. Part A covers the institutional level of care. TennCare administers Part A through its contracted MCO. Ascend performs the level-of-care assessment on DDA referral. Part B is the Medicaid Diversion Group. DDA administers Part B. The rule still names its predecessor, DIDD (Conflict TN-12). Part C is the Continued Eligibility Group. Part C appears in the rules but not in the current program pages. Money Follows the Person is active. A CY2025 rebalancing award of $16,880,071.67 to transition 65 individuals per year, the grant period concluding September 30, 2029 with a possible extension to 2031.

1.3 The federal-facing rhythm

Tennessee publishes a set of recurring outputs to the federal government. It also publishes outputs it produces with the federal government. The table below lists them as TN publishes them.

Output	Cadence	Where it publishes

Waiver & State Plan public notices (SPAs, demonstration amendments, 1915(c) notices)	Per change, with open/closed comment status	TennCare Public Notices page
TennCare III quarterly monitoring reports	Quarterly (due 60 days after each quarter, STC 55)	CMS Section 1115 library (not mirrored on tn.gov)
TennCare III annual monitoring report	Annual (due 90 days after the demonstration year, STC 55, Year 1 submitted Apr. 7, 2022)	Filed with CMS, noticed on the Public Notices page
Annual Public Forum on the demonstration	Annual (STC 60, notice at least 30 days ahead), observed May/June 2021-2024	Public Notices page
Quality Improvement Strategy updates	Annual pattern, 2022-2024	Public Notices page
HEDIS / MCO quality data	Annual (archive 2020-2024)	MCO Quality Data page
MCO examinations and encounter-data audits	Periodic, per plan	Managed Care Contractors page (TennCare Oversight Division, TDCI)
TennCare Annual Report	Annual, by state fiscal year (due within 60 days after the year closes, TCA § 71-5-105(a)(5))	tn.gov archive, filed with the Senate Health & Welfare Committee
TennCare budget presentation	Annual (Governor's budget, spring General Assembly)	TennCare Budget page

Two absences in this table are findings, not oversights. Tennessee publishes no MCO medical loss ratio figure or report in the sources reached (research gap 6), the comparison state publishes its MLR position by statute, Tennessee's register carries the MLR reporting duty on its contract text (TN-018) but no MLR publication, because Tennessee publishes no MLR figure in the sources reached (research gap 6, narrowed). The EQR Technical Report series is published as a Division of TennCare publication, the 2025 report is catalogued in the Tennessee state-publications collection, the EQRO (Qsource) is documented from its own and CMS-adjacent materials and from the statute that seats the review (Tenn. Code Ann. § 56-32-131(b)), a tn.gov page naming the EQRO was not reached (research gap 5).

1.4 Anchors and cycles TN publishes

The state fiscal year runs July 1 - June 30. Capitation is monthly, "the division pays the MCOs a monthly fee, called a capitation payment" (Comptroller performance audit), payable by the fifth business day of each month under the statewide CRA (§C.3.5, read in the contract text of record), the TennCare Select contract states the same monthly shape at the fifth working day (§3.2.2). Tennessee publishes no state checkwrite schedule. Each MCO processes its own claims, and none is inferred for the residual MMIS pipe (research gap 4). Rulemaking runs in the Tenn. Comp. R. & Regs. chapter 1200-13 series, filed through the Secretary of State, rule authority lines cite Tenn. Code Ann. §§ 4-5-202, 71-5-105, 71-5-107, 71-5-109. Eligibility recertifies annually per enrollee (register entry TN-012). The CRA imposes its own dated reporting clocks on the MCOs, quarterly phone-line and member-complaints reports, an annual provider satisfaction survey, and the

Behavioral Health Appointment Timeliness Plan due December 31 each year (register entry TN-009, the register's one TN-stated calendar anchor). Appeal clocks are published in three places. A person has 40 days to request a hearing from a TennCare termination notice (Rule 1240-05-03). A person has 30 days to appeal a Katie Beckett denial. A final order on a nursing-facility ineligibility appeal is due in 90 days (Tenn. Code Ann. § 71-5-1424). The pharmacy Preferred Drug List re-issues with stated effective dates. Two cycles in the comparison state's register have no TN counterpart in the record reached. One is a fixed SPA/waiver public-comment period length (research gap 7). The other is a published provider revalidation cycle length (research gap 8). TN publishes the activities, not the periods. The register does not supply the periods.

1.5 The nineteen TN-dictated entries

Some obligations arise from Tennessee sources themselves. The sources are statute, rule, contract, and the Division's published process. The register carries these obligations as TN-001 through TN-019. They include public notices for SPAs, amendments, and waiver changes (TN-001), the 1200-13 rulemaking series (TN-002), TennCare III quarterly and annual monitoring reports (TN-003, TN-004), the Annual Public Forum (TN-005), Quality Improvement Strategy maintenance (TN-006), the Annual Report (TN-007) and the budget cycle (TN-008), the CRA's recurring MCO reports, carrying the December 31 anchor (TN-009), NCQA/HEDIS publication (TN-010), the § 56-32-131(b) annual independent review (TN-011), annual eligibility recertification (TN-012), Preferred Drug List updates (TN-013), and TPL enforcement, subrogation, and estate-recovery processing (TN-014). A completion pass on the same research added five more, each verified against the instrument itself. The monthly county summary statement (TN-015, Tenn. Code Ann. § 71-5-105(a)(6)), the demonstration's interim and summative evaluation reports (TN-016, STCs 93-94), Title XXI enrollment reporting, SEDS and the annual state report (TN-017, STC 56), MCO and DBM medical loss ratio reporting (TN-018), and contractor financial reporting to TDCI (TN-019). The same pass settled three anchors the first round had left open, the monitoring reports' STC 55 due rules (TN-003, TN-004), the forum's STC 60 notice rule (TN-005), and the Annual Report's statutory anchor at § 71-5-105(a)(5) (TN-007), and the register and calendar print them as settled, with the two calendar dates they produce labeled DERIVED. Three candidates were tested. None was registered. The first was an SPA public-notice duty under Tenn. Code Ann. § 71-5-107. That section is "Kinds of Medical Services." It contains no notice duty (Conflict TN-11). The second was an MCO MLR publication. The reporting duty is registered at TN-018 on the contract text. No TN-published MLR figure or table was reached, so no publication entry stands. The third was a fixed provider revalidation cycle. TN publishes the activity, not the cycle. Fewer verified entries beat more asserted ones, the register prints the three refusals here rather than burying them.

1.6 The evidence pass this build does not perform

Entry-level evidence assessment against Tennessee internal records was not performed in this build, and every federal entry says so on its face rather than implying a check. The register establishes what Tennessee owes, where Tennessee's published structure puts it, and what Tennessee's own law and process add. Whether any home performs its obligations is a different inquiry, the state's knowledge base carries it from here. The knowledge base is a working file of Tennessee sources that the house keeps and updates. It was built in the same pass as this binder.

Its registration states its own depth against the program floor. Its wanted-sources list names the public artifacts that would close its surviving gaps.

The Structure the Obligations Land On

2.1 Tennessee's published organization

The State Plan's organization attachment names the Department of Finance and Administration the single state agency and the Division of TennCare its Medical Assistance Unit, the drafting of the current MCO contract definition muddies that sentence, and the conflict is carried at TN-1. Within the Division, Tennessee publishes its structure in fragments. The fragments name a Director of Member Services who oversees the eligibility process. They name a Provider Services Division inside the Chief Medical Office. They name a Director of Policy. They name a Director of Managed Care Operations. They name a Long-Term Services and Supports Division. They name a Program Integrity function with a published intake. They name a Pharmacy Program administered with its PBM. They name a Chief Financial Officer signing for the Division. They also name leadership titles for a Chief Medical Officer, a Chief Information Officer, Strategic Planning & Innovation, and Communications. All of these stand in the FY2025 Annual Report chart. The chart's text layer is a scrambled graphic (§2.4). Beside the Division stands the apparatus it works through. TEDS (Deloitte) handles eligibility. The MMIS (Gainwell Technologies) handles the residual claims pipe. The three MCOs serve members, and TennCare Select serves its own population. A Dental Benefits Manager, a PBM, and the EQRO (Qsource) each carry a carved-out function. The Department of Disability and Aging operates the 1915(c) waivers under interagency agreement. The TennCare Oversight Division at the Department of Commerce and Insurance examines the MCOs. A separate appeals structure stands beside these. Section 2.3 takes that structure apart.

2.2 The mapping and its bases

Each of the 508 entries carries one home and the basis the assignment rests on, graded as the comparison program grades them. **published** (TN's record names the unit and the function), **citation** (a TN statute, rule, or contract text assigns the duty), or **derivation** (a labeled inference from the obligation's face to TN's nearest published function, marked as a derivation wherever it is used, the Part 456 split on the CFR's own line, the PERM/MEQC routing, the PACE default, and title-level pharmacy routings are the principal ones).

Home	Entries	What it is, as TN publishes it
Managed Care Operations	76	The Division's MCO oversight function, Director of Managed Care Operations in the FY2025 chart
Finance (Chief Financial Officer)	76	A published leadership function, a fuller formal section label is NOT ESTABLISHED (§2.3)
CoverKids (Title XXI)	75	CHIP administered within the Division, no separate CoverKids unit is published (§2.3)
Policy (Director of Policy)	64	Published office, CMS SPA letters are copied to it
Agency level (F&A / Division)	47	Acts of the Department or the Division as a whole
	39	State-administered eligibility in TEDS, TennCare Connect intake

Member Services (eligibility)		
Provider Services Division	30	Published division inside the Chief Medical Office
Program Integrity	27	Published function with published intake
LTSS Division / DDA	18	Published division, 1915(c) operations at DDA under interagency agreement
TennCare Pharmacy Program	16	A program, not a named office (§2.3), PBM: OptumRx
Systems (MMIS / TEDS)	12	Gainwell (MMIS) and Deloitte (TEDS) under the Medicaid Modernization Program
Quality function	12	Publishes the quality data and strategy, internal unit name NOT ESTABLISHED (§2.3), EQRO: Qsource
Third Party Resources function	8	A rules-based duty, not a named unit (§2.3), estate recovery via the RFR Processing Unit
Member appeals (three loci)	6	The Subpart E block, assigned, across a fragmented structure (§2.3)
TennCare Oversight Division (TDCI)	2	The § 56-32-131(b) annual review and the contractors' financial filings, seated by statute outside F&A
UNASSIGNED	0	No home is unassigned.

2.3 The homes that are functions, and the appeals structure

No UNASSIGNED block, and what that does and does not mean. The comparison state's build left the 42 CFR 431 Subpart E fair-hearing block homeless because its published organization named no hearings authority. Tennessee's record, searched the same way, names three. The first is TennCare's own Member Medical Appeals / Appeals Processing Unit. That unit runs medical appeals in the Medical Appeals Tracking System with Kepro/Keystone intake. The second is the Secretary of State's Administrative Procedures Division. That division states in its own words that TennCare refers appeals to it. Its administrative law judges hear them under the Uniform Administrative Procedures Act. The third is the Department of Human Services' Appeals and Hearings rules (chapter 1240-05-03). Those rules still print TennCare appeal procedures. No TN page reached reconciles this legacy locus with the other two. The six Subpart E entries are therefore assigned to the appeals function across those published loci, with the fragmentation printed in every basis. What Tennessee does not publish is a single page that assembles the three loci into one appeals office (research gap 1), the register assigns the function, it does not pretend the office exists.

Function-homes, graded. Five further homes are functions or programs rather than named units, and each basis prints the fact. Third Party Resources, the duty is the Division's by rule (1200-13-13-.09 / 1200-13-14-.09) and subrogation statute (§ 71-5-117). The research file marks the unit-level home UNASSIGNED. Estate recovery runs through a mail unit, the RFR Processing Unit. The Pharmacy Program, the Division administers the program and the PBM is named, an internal office name is not published. The Quality function, quality data and the Quality Strategy publish from the Division and the EQRO is named, the internal unit's name is not published. Finance, a

Chief Financial Officer signs for the Division, a fuller section label is not established. CoverKids, CHIP administration is the Division's by the Comptroller's audit, no CoverKids unit is published. A reader who needs a named office for any of these five will not find one in this register, because Tennessee has not published one, the register's discipline is to map to the duty's published seat, not to the org chart the reader wishes existed.

Derivations carried openly. Four routing decisions are derivations and are labeled in every basis they touch. The Part 456 split (utilization/quality to the Quality function, program integrity to Program Integrity, the CFR's own line), PERM and MEQC to Program Integrity, HIPAA transaction and API obligations to the systems home (they execute in the MMIS layer), and the Part 460 PACE duties to the LTSS home by CFR-part default, Tennessee's published LTSS apparatus is the nearest seat for a PACE agreement duty, and the basis says the assignment is a default, not a published PACE home.

2.4 What the mapping cannot see

Tennessee does not publish a current TennCare organizational chart in text form. The chart exists as a graphic inside the FY2023 and FY2025 Annual Reports, its FY2025 text layer is scrambled, and several name-to-title pairings cannot be read reliably from it, this binder asserts only the pairings corroborated elsewhere. The consequences print here rather than in footnotes. The Division's complete unit roster is NOT ESTABLISHED, the current name of the information-systems function (the FY2025 chart carries a Chief Information Officer, a unit label after the era of the "TennCare IS Division" was not established) is NOT ESTABLISHED, the EQRO's name appears in no tn.gov page reached, only in the EQRO's own documents and CMS-adjacent materials, and the Tennessee Carriers NEMT assignment rests on secondary sources. The knowledge base's wanted-sources list (W-02, W-05, W-13 in its numbering) names the artifacts that would settle each of these.

The Compliance Calendar and the Conflicts

3.1 The dated set, 27 entries whose own text states a date (or a rule a date derives from)

The calendar discipline of this program is strict. An event is calendared only when its own text states a date. Twenty-one of Tennessee's twenty-seven dated entries are federal, applicability dates in the federal text and annual anchors the federal text states, applying to Tennessee as to every state (the register volume prints the full table). Six are Tennessee's own. The Contractor Risk Agreement's Annual Plan for Monitoring of Behavioral Health Appointment Timeliness, due **December 31** each year (TN-009), the Title XXI annual state report, due December 31 under STC 56 (TN-017), the STC 93 interim evaluation dates, December 31, 2026 and 2029 (TN-016), the TDCI contractor filing dates (TN-019), and two dates derived from stated rules, the Annual Monitoring Report's March 31 (STC 55's 90-day rule, TN-004) and the Annual Report's August 29 (the 60-day rule at Tenn. Code Ann. § 71-5-105(a)(5), TN-007), the derivations labeled wherever they print. The contrast with the comparison state is instructive. It is printed, not softened. North Carolina's register carried a state-published weekly payment cycle, Tennessee publishes no state checkwrite schedule, capitation runs monthly to the plans, payable by the fifth business day under the CRA, and the plans' own provider payment cycles are theirs. Tennessee's dated footprint in its own register is therefore mostly the federal calendar plus a small Tennessee set, found not on any Tennessee calendar page but in the demonstration's terms, a statute, and a contract's filing schedule, a true statement about where Tennessee's public record puts its dates, and a standing target for the knowledge base's currency passes.

3.2 The 271 without anchors

271 recurring entries state a frequency and no date. They keep the anchor state UNRESOLVED. The class includes Tennessee's own annual instruments, the budget presentation, the Quality Strategy updates, HEDIS publication, the § 56-32-131(b) review, and per-enrollee recertification, because Tennessee publishes them as annual acts without printing a due date for any of them. Three of Tennessee's annual instruments left this class in the completion pass, when their due rules were found where they live, in the demonstration's terms and the statute book. The annual monitoring report and the public forum now carry the STC 55 and STC 60 rules, and the Annual Report its § 71-5-105(a)(5) anchor (§3.1). Observed patterns are recorded as patterns in the register's cadence text and are never promoted to anchors. An anchor invented from a pattern would be a small falsehood with a long life, the register declines it 271 times.

3.3 Conflicts between TN sources, flagged, never harmonized

Fifteen program-layer conflicts stand on the register's face (TN-1 through TN-15), eight more stand inside the 1099 record (§4.10). The load-bearing ones follow in the table.

#	Subject	Disposition in one line
TN-1	Who is the single state agency, in words	State Plan and court stipulations govern (F&A, the Division its unit), the contract definition's stray parenthetical prints.

TN-2	TennCare budget total, $18.6B vs ~$19.2B vs ~$18.5B	Three TN-published vintages, no reconciliation printed by TN, the binder names the variance where it uses a figure.
TN-7	Dental Benefits Manager start	November 1, 2025 governs (Renaissance), the July 1, 2025 intent-to-award slate and lingering DentaQuest namings print as history.
TN-9	TennCare III financing structure	The 2023 PMPM structure governs, the 2021 aggregate cap and closed formulary are history, never printed as current.
TN-11	Tenn. Code Ann. § 71-5-107	"Kinds of Medical Services", no notice duty, the build's tasked premise recorded as not sustained (register entry TN-001).
TN-12	Katie Beckett, three rule parts vs two program parts, DIDD in the rule	Both print, Parts A/B are the operating program, Part C the rule's third group, DDA is DIDD's successor.
TN-15	Parent/caretaker limit, 100% vs 105% FPL	TN's Eligibility Reference Guide controls until a TN page printing 105% is reached.

The register volume prints all twenty-three with both positions and their dispositions. A conflict carried is information, a conflict harmonized is a defect the next reader cannot see.

3.4 Reading the register

Three cautions govern every use of the Tennessee register. First, the register counts obligations. It maps them to published seats. It does not certify performance. Its federal entries carry the unperformed-evidence-pass statement on their face (§1.6). Second, the homes are graded, a unit named in TN's record, a function the record assigns, and a derivation labeled as such are three different strengths of claim, and the basis printed with each entry is part of the entry. Third, Tennessee's record is unusually contract-driven. The operative texts for managed care duties, the CRA report clocks, and the provider 1099 duty itself are contract instruments filed with the Fiscal Review Committee, and they move by amendment, the register's currency depends on the amendment stream, which the knowledge base's update passes watch.

Part II · The Tennessee 1099 Deep Dive

What this part covers, and what it does not

This edition is finished and dated October 31, 2026. It rebuilds the October 21, 2026 draft on a finished Tennessee record.

The Tennessee register now stands reconciled at 508 entries, each with a determination on its face in the Register volume. Collection stands at 29.7 percent, with 27 of 91 inventory rows collected.

This part covers the Tennessee 1099 lines as the public record states them. It speaks as of October 31, 2026. The gaps in section 4.9 stand as gaps. No procedure was invented to fill them.

1. **Provider line, managed care.** TennCare's managed care organizations issue the provider 1099s. The Contractor Risk Agreement requires each contractor to "prepare and submit Internal Revenue Service (IRS) Form 1099s for all providers who are not employees of the CONTRACTOR to whom payment is made" (CRA §A.2.13.23), the only affirmative provider-1099 issuance statement in Tennessee's public record.

2. **Provider line, the fee-for-service residue.** For payments TennCare pays directly, no Tennessee source reached names an issuer, a producing unit, a payer name, a form, or a box, the MMIS operator (Gainwell Technologies) has no published 1099 role. NOT ESTABLISHED

3. **Vendor line.** Edison, the State's PeopleSoft ERP, in production since 2008, holds the supplier records. The Division of Accounts' Supplier Maintenance gates entry on a conforming, hand-signed IRS Form W-9 whose name/TIN combination must match IRS records, W-9 Lines 5-6 become Address ID 1 in Edison, "the address the Information Return (1099) will be mailed."

4. **Transmission.** no Tennessee source reached names a transmitter, a route, or a Transmitter Control Code holder for any line, and no Tennessee source addresses the IRS's FIRE-to-IRIS transition at all. NOT ESTABLISHED, on every line.

5. **State layer.** Tennessee requires no filing of Form 1099-MISC or 1099-NEC with the Department of Revenue and has no reconciliation form, there is no Tennessee withholding to reconcile, and DOR states that it does not require state copies of the federal forms and destroys copies it receives (Notice #14-01). The one state-layer 1099 duty is the duplicate Form 1099-K filing under Tenn. Code Ann. §67-6-411, due within 30 days of the IRS due date.

> **How to read this part.** Every fact below is Tennessee's own published record, retrieved October 21, 2026, unless it sits in §4.6, the federal floor, which is shared across states and labeled as such. Where TN's record does not establish a point, this part prints NOT ESTABLISHED and names the sources searched (§4.9). Nothing is filled by analogy to another state, to federal practice, or to a commercial filing vendor. Tennessee's record differs from the comparison state's in kind, not degree. Tennessee documents what payers owe Tennessee far better than what the State itself produces as a payer.

Why the map matters. The five lines above are the whole Tennessee 1099 picture in one view. Two lines rest on published texts that a filer can point to. Three lines rest on no published text at all.

A filer who runs a Tennessee season from this map knows where the firm ground is. The filer also knows which questions must go to the State before the season opens. That is why the map comes first. Every section after this one is the evidence behind one of its five lines.

4.2 The provider line, TennCare

Who sends, the managed care line. Tennessee delivers Medicaid through managed care as its ordinary model, and its provider-1099 statement lives where the payments live. In the MCO contract. CRA §A.2.13.23 ("1099 Preparation") provides the following text. "In accordance with federal requirements, the CONTRACTOR shall prepare and submit Internal Revenue Service (IRS) Form 1099s for all providers who are not employees of the CONTRACTOR to whom payment is made." The duty is long-standing, the same operative words appear as §A.2.13.21 in the 2017 CRA and the 2019 Amendment 10 text, the section number moved, the duty did not (Conflict TN-19). The statewide contractors, as TN publishes them, are Wellpoint (formerly Amerigroup), BlueCare, and UnitedHealthcare Community Plan, with TennCare Select (Volunteer State Health Plan, dba BlueCare) under its own contract.

Who sends, the direct line. Tennessee publishes no TennCare provider-1099 FAQ, mailing announcement, or procedure page of the kind other states publish. No TennCare source reached states that the Division of TennCare, its MMIS contractor, or any other named entity sends a 1099 to a fee-for-service provider, and no payer name as printed on a provider 1099 is published. The issuer of a TennCare fee-for-service provider 1099 and the payer name on the form are NOT ESTABLISHED (Gap G-01).

The MMIS. The claims system is the MMIS operated under contract by Gainwell Technologies. Fiscal Review Committee packets describe Gainwell as providing "the Medicaid Management Information System (MMIS), which is a mechanized claims processing and information retrieval system for Medicaid," used "to process claims for Medicaid payment from providers of medical care and services… including review of managed care encounter data." That establishes who runs the claims system. It does not state that Gainwell, TennCare, or the Department issues provider 1099s, prepares them, mails them, or transmits them to the IRS. Any such role is NOT ESTABLISHED.

The one data rule TN publishes. TennCare's IS Policy Manual policy on provider identification on submitted transactions (Policy BTC-Pol-Enc-200608-002, revised June 25, 2025) defines the Billing Provider and states the following. "Payment is included in the provider's 1099 reporting," and "The TIN (EIN or SSN) used for IRS Form 1099 purposes, must be reported in the 2010AA

Billing Provider REF segment for X12 transactions", with the atypical-provider rule that the Billing Provider "shall be the legal entity used for tax reporting." This is an encounter/claims-data policy addressed in the first instance to managed care contractors reporting encounters. It fixes the data that feeds 1099 reporting in the managed-care stream. It does not name who produces the 1099, on what form, or when.

Form and box. No TennCare source reached names the form (1099-MISC vs. 1099-NEC) or any box for any provider payment stream, no TN source mentions Form 1099-NEC in connection with TennCare providers at all. Form and box are NOT ESTABLISHED (Gap G-06). The federal medical-payments convention is not imported into Tennessee's record. Tennessee's pages do not state it.

Threshold and aggregation. No TN source reached states a dollar threshold, an aggregation rule (per TIN, per NPI, per payer), or a one-form-per-TIN rule for TennCare providers. NOT ESTABLISHED. The $600 figure appears in this binder only in §4.6, the shared federal floor.

Where provider TINs are held. A valid TennCare/Medicaid ID is the participation credential, assigned by TennCare Provider Enrollment through TennCare Provider Registration, enrollment guidance requires ownership information to match the entity's IRS filing status, with changes of ownership reported to TennCare within 35 days. The claims-data TIN mechanism is the Billing Provider REF segment above. Whether the same TIN record drives a fee-for-service 1099 production, and how the enrollment record, the managed care contractor provider files, and the MMIS provider file relate for 1099 purposes, is NOT ESTABLISHED. No TennCare source reached states that provider TIN/name combinations are run through IRS TIN Matching, validated before payment, or solicited on a Form W-9 at enrollment for 1099 purposes (Gap G-02). The vendor line's W-9 gate (§4.3) is an F&A supplier rule, no TN source extends it to TennCare providers, and this binder does not.

Mailing, reprints, corrections. No TN source reached states a mailing date or window for provider 1099s, the address source, a delivery allowance, or a non-receipt trigger, for either line. No published reprint or replacement process exists in the record reached, the only published provider contacts are general channels (TennCare Provider Services, 800-852-2683, Provider.Registration@tn.gov), and no TN source directs a provider with a 1099 question to any of them as a 1099 contact. No correction process of any kind is published for provider 1099s, amount, name, TIN, or address (Gap G-07).

CoverKids. CoverKids, Tennessee's CHIP, is administered through the Division of TennCare and delivered through the same contractor structure, a CoverKids provider "must be enrolled with TennCare" (Tenn. Comp. R. & Regs. 1200-13-21-.02). The CRA's 1099 clause does not name CoverKids, it speaks of "all providers… to whom payment is made" by the contractor. Whether CoverKids payments by an MCO are inside that clause's production, and whether any separate CoverKids 1099 production exists on the state side, is NOT ESTABLISHED by an express TN statement. The clause's breadth is consistent with coverage, consistency is not a finding.

4.3 The vendor line, Edison and the Division of Accounts

The system. Edison is Tennessee's statewide ERP, a PeopleSoft system. The fullest current F&A statement is the Department's Next Gen ERP Request for Information (RFI #31701-03815, December 15, 2025). Strategic Technology Solutions "provides centrally managed information technology ('IT') infrastructure services for the statewide Enterprise Resource Planning ('ERP') system for the State of Tennessee" and "is responsible for the system's ongoing upgrades,

maintenance, and operations", "the current ERP system has been in production since 2008 and supports key business functions including human capital management, financial and supply chain management, enterprise learning management, customer relationship management, and interactive hubs/portals," with an expected end of life in 2035 and a Next Gen ERP RFP planned for 2026. Comptroller performance audits attribute the system instead to F&A's "Enterprise Resource Planning division", TN's own publications carry both attributions and do not reconcile them (Conflict TN-17). Project Edison began in May 2005, HR/Payroll modules went live October 1, 2008, with Financials and Procurement/Logistics deployed in waves from January and April 2009 (the wave dates rest on a secondary account of state statements, the "in production since 2008" fact is F&A's own). The accounting owner is the Division of Accounts, "responsible for the centralized accounting function for the state."

The headline. F&A publishes no central 1099 page, no annual 1099 cycle memo, no vendor 1099 letter, and no 1099 processing calendar in the sources reached. Site and document searches for Division of Accounts 1099 guidance return exactly one substantive body of material. The Supplier Maintenance job aids, which govern how a supplier's W-9 data enters Edison and which address the 1099 is mailed to. Everything else a central production would need in public, who transmits to the IRS, by what route, on what dates, under what TCC, with what correction process, is NOT ESTABLISHED in TN's public record reached. The Division "submits various IRS reports" (a Division of Accounts job posting) is the only assignment-level statement found, and it does not identify 1099s among those reports.

The W-9 mechanism, there is no Tennessee substitute form. Tennessee uses the IRS Form W-9 itself, policed by Supplier Maintenance. "The supplier's IRS W-9 must be the current version of the IRS W-9 found at www.irs.gov and must be completed according to the IRS Form W-9 instructions. The IRS W-9 will not be accepted by Supplier Maintenance if it is not completed according to the IRS Form W-9 instructions, is illegible, or has been altered." A W-9 is required on exactly four triggers, stated in F&A's revision letters. Registering a new supplier, changing the supplier's legal name and/or business type, changing Address ID 1 (the 1099 Address), and activating a supplier file. The W-9 must be hand-signed and dated within one year of submission.

Registration doors. Two, both published. The state/agency door, agencies submit registrations and changes to Supplier Maintenance (Edison ELM training and an FA-1015 security form precede access, changes to existing suppliers travel on Form FA-1100, the Supplier Update Form), and the supplier self-service door, the Edison Supplier Portal, through which suppliers obtain a Supplier ID and maintain their profile.

How the TIN data is held. The W-9 is the Edison supplier record's source document, field by field. Line 1 (legal name) to the supplier name, Line 2 to LLC/DBA names, Line 3 to business type, Lines 5-6 to Address ID 1, Part I to the single TIN, Part II to the signed certification. Address ID 1 is the 1099 address in so many words. "This address will be entered as Address ID 1 in Edison and is the address the Information Return (1099) will be mailed." The name/TIN gate is a rejection gate. "The TIN provided must match the name provided on Line 1 to avoid backup withholding. If the name and TIN combination does not match IRS records, the W-9 will not be accepted by Supplier Maintenance."

TIN Matching. Whether that gate is the IRS TIN Matching e-service is NOT ESTABLISHED. The job aids say the combination must "match IRS records" and that a non-matching W-9 "will not be accepted," but no TN source reached states that Supplier Maintenance is an IRS TIN Matching participant, when matching occurs, who receives mismatch output, or how B-notices are handled

after acceptance. Tennessee publishes a front-door rejection rule, not a TIN Matching program description (Gap G-02, vendor leg).

The correction trace. The only public trace of a vendor correction process is a state job-classification specification. An Accounting Technician 2 "Analyzes vendor 1099 report to determine if corrections are necessary." A vendor 1099 report therefore exists inside TN's accounting operation, and correction analysis is a defined staff duty, with no published procedure, form, or calendar attached to it in the sources reached (Gap G-07).

The policy layer. F&A's public Statewide Accounting Policies list runs to Policy 41, no listed policy addresses 1099s, information reporting, TIN matching, or backup withholding, and no General Letter series on 1099s was found. As a public policy layer for 1099s, Tennessee's is NOT ESTABLISHED (Gap G-08).

4.4 TennCare inside F&A, the department's own position

TennCare is not a customer of the vendor line, it is a division of the same department that runs it. The Department of Finance and Administration is the single state agency for Medicaid, and the Division of TennCare sits inside it alongside the Division of Accounts, which runs the Edison supplier master for the whole State. A hospital system or staffing firm can therefore be, at once, an MCO-paid TennCare provider and a direct Edison vendor of the same department. No TN source reached addresses that dual-record payee. Nothing apportions reporting between the TennCare/MCO stream and the Edison supplier stream, and nothing cross-checks totals. Form FA-1100's "synchronizations" concern Edison-to-subsystem vendor interfaces generally, no TN source ties them to 1099 de-duplication (Gap G-04). Likewise unpublished. Any TennCare-specific 1099 instruction from F&A or TennCare, to its fiscal staff, its MMIS contractor, or its providers, beyond the encounter TIN policy (§4.2) and the CRA clause (§4.2). TennCare-specific procedure is NOT ESTABLISHED.

4.5 The state filing layer, the Department of Revenue

No MISC/NEC filing, established affirmatively, not by silence. Tennessee has no state income tax on earned income and therefore no withholding. "Tennessee has no state income tax on earned income and therefore has no withholding requirements. The Tennessee Hall income tax… was repealed January 1, 2021" (DOR, Revenue Help GEN-34). A reconciliation form reconciles withholding, with none, no TN source names any annual information-return transmittal for 1099s, no form number, no TNTAP 1099 filing function, no e-file specification for MISC/NEC. And DOR affirmatively tells payers not to send it the forms. "employers and other payers often submit the state copies of federal forms W-2, 1099-INT and 1099-MISC to the Department. The Department does not require copies of these forms. These will also be securely destroyed upon receipt" (DOR Notice #14-01, March 2014). The notice also closes the one historical duty in this family. The corporate dividend list (met by sending Form 1099-DIV per shareholder) required for Hall tax purposes until its 2010 repeal, 1099-DIV copies sent to DOR are likewise destroyed. No later DOR notice reached reimposes any copy duty. Notice #14-01 predates both the 1099-NEC (2020) and the Hall repeal (2021), and DOR has published no conforming successor, the NEC conclusion rests on GEN-34's predicate, Notice #14-01's posture, and the absence of any NEC instrument in a hard search of DOR's site, stated in exactly those terms (Conflict TN-21).

Combined Federal/State Filing. Tennessee is not a CF/SF participant in the IRS Publication 1220 census for tax year 2025, so the combined program cannot be a route by which a form reaches DOR either.

What TN payers must still do. The federal duties stand untouched. A payer must furnish the form to the payee. A payer must file the form with the IRS. TN's own documents articulate the data duties that feed the federal production, collect a conforming, hand-signed, current IRS W-9, hold a name/TIN combination that matches IRS records, keep Address ID 1 current (§4.3). Tennessee publishes no state backup-withholding analogue, no state TIN-solicitation penalty, and no state withholding on 1099 payments, the only "backup withholding" language in TN's public 1099 record is F&A's W-9 warning, a federal consequence stated in a state job aid.

The one duty that exists, Form 1099-K. Under Tenn. Code Ann. §67-6-411 (Public Chapter 342 (2015)) and DOR Notice #16-01, a payment settlement entity, third-party settlement organization, electronic payment facilitator, or a third party acting for one must file its federal Form 1099-K with DOR as well, electronically, through the Card Merchant Portal, either the full file as filed with the IRS or the subset for Tennessee-address payees, within 30 days of the IRS filing due date (a federal Form 8809 extension extends the DOR date by 30 days). The penalty is $1,000 for each failure, plus $1,000 for each month or fraction of continuation, capped at $10,000 annually, waivable for good and reasonable cause under Tenn. Code Ann. §67-1-803. This is a sales and use tax instrument administered in DOR's sales-tax lane, not an income-tax information return, it is kept separate from the MISC/NEC layer here, as TN's own publications keep it. DOR's last threshold statement reached (1099K-1, January 3, 2024) fixes TN's position for calendar year 2023 and prior years only, by reference to the then-delayed federal threshold, the operative threshold for later years is NOT ESTABLISHED (Gap G-10).

Due dates and penalties in the state layer. For 1099-MISC/NEC there is no TN filing, therefore no TN due date and no TN penalty, stated as a consequence, not a search failure. The 1099-K dates and penalties above are the only TN-published 1099 due dates and penalties in the state layer.

4.6 The federal floor, shared across states

Label. This section is the federal layer. It is the same for every state in this program, is carried from the program's federal research rather than from Tennessee sources, and is printed here because TN's lines operate on top of it. Tennessee's distinguishing feature against this floor is what its record does not say. Where the comparison state's Controller confirmed the FIRE retirement in its own memo, no Tennessee source reached mentions FIRE, IRIS, or any transmission route at all, the floor's intake machinery is entirely unmirrored in TN's public record (§4.9, Gap G-03).

Thresholds. For payments in 2025, most 1099 reporting thresholds stand at $600. Under the One Big Beautiful Bill Act (P.L. 119-21, §70433), the general threshold rises to $2,000 for payments in 2026, inflation-indexed from 2027. Attorney gross proceeds remain reportable at $600 and royalties at $10, medical and health care payments (Form 1099-MISC, box 6) remain reportable even when the payee is a corporation. No Tennessee source reached states any threshold for any TN production, the comparison state's published $600 trigger has no TN counterpart in the record.

Dates. Form 1099-NEC. Recipient and IRS copies both January 31, for the 2026 cycle that date falls on a Sunday, making February 1, 2027 the operative deadline. Form 1099-MISC. Recipient copies January 31, the IRS copy March 31 when filed electronically. Electronic filing is mandatory at 10 or more information returns in aggregate. The IRS intake route is IRIS, succeeding FIRE.

Tennessee's MCO clause (§4.2) says "prepare and submit" without naming any of this, the dates bind the MCOs as federal duties whether or not TN restates them.

Penalties and the mismatch machinery. Federal late/incorrect information-return penalties run $60 / $130 / $340 / $680 per form by lateness tier (intentional disregard higher), assessed separately for the IRS copy and the payee statement. The mismatch machinery. a fall CP2100 notice from the IRS obliges the payer to send a B notice within 15 business days and to begin 24 percent backup withholding within 30 business days if the payee does not cure, a second B notice requires Social Security Administration validation or an IRS Letter 147C rather than a payee-furnished W-9, withheld tax is reported on Form 945. IRS TIN Matching is the pre-filing check the machinery assumes. On TN's vendor line, a front-door W-9 rejection rule stands where a matching program would be described (§4.3), on the provider line, no element of this machinery has a published TN owner (§4.7).

4.7 Correction and mismatch machinery on Tennessee's lines

Tennessee's published correction and mismatch machinery, assembled without addition, is three fragments. First, the vendor line's front door. a supplier W-9 whose name/TIN combination does not match IRS records "will not be accepted by Supplier Maintenance", prevention at intake, published by the Division of Accounts. Second, the vendor line's back room. a classified staff duty to "analyze vendor 1099 report to determine if corrections are necessary", with no published corrected-form procedure, no agency instruction, and no dates. Third, the provider line. TennCare's encounter policy fixes the Billing Provider TIN as "the TIN used for IRS Form 1099 purposes" on the claim itself, data hygiene at the source transaction. Everything downstream of those fragments is unpublished. No B-notice workflow on any line, no CP2100 handling assignment, no backup-withholding operation, no corrected-form issuance process, no statement of who files corrections with the IRS. The machinery the federal floor assumes (§4.6) has no published Tennessee operator (Gaps G-02, G-07).

4.8 The Tennessee year-end calendar

Tennessee publishes no year-end 1099 calendar. The dated steps a public TN source states, per line:

Line	Dated step	Source
Provider (TennCare)	, none published, TennCare publishes no mailing date, furnishing deadline, correction window, or transmission date for provider 1099s, on either the FFS or the MCO line, the CRA's 1099 clause carries no date.	1099 research file, section 4.1
Provider (TennCare)	Within 35 days of the change: a provider reports a change of ownership or ownership interest to TennCare, enrollment-record hygiene feeding the TIN/name record, not published as a 1099 step, included to mark the nearest dated provider-record duty.	TennCare, Ownership section instructions
Vendor (F&A / Edison)	, none published, No annual vendor-1099 cycle dates exist in the record reached: no data freeze, print, mail, transmit, or corrections date for any tax year.	1099 research file, section 4.2

Vendor (F&A / Edison)	Standing rule, no calendar date: the supplier's IRS W-9 certification must be dated within one year of the submission date to Supplier Maintenance.	Division of Accounts, General IRS W-9 Requirements
State layer (DOR)	Within 30 days of the IRS filing due date, each year: reporting entities file duplicate federal Form 1099-K with DOR, electronically, a Form 8809 extension extends the DOR date 30 days. (The inaugural cycle's concrete date was April 30, 2016.)	DOR Notice #16-01, DOR 1099-K page
State layer (DOR)	Historical closings: June 30, 2010, the 1099-DIV-to-DOR duty repealed, March 2014, Notice #14-01 (state copies not required, destroyed on receipt), January 1, 2021, Hall income tax repealed.	DOR Notices #14-01, GEN-34

The federal dates in §4.6 govern the productions themselves. A Tennessee reader looking for the State's own operational calendar, when the data freezes, when forms mail, when corrections close, will not find one in the public record, that absence is Gap G-08's sharpest edge.

4.9 The Tennessee gap register, 10 gaps

Convention. a gap is an item Tennessee's public record does not establish, printed with the record that surrounds it and the document that would close it. Owners the record does not name are gaps, on the pattern of every state build in this program.

#	Gap	What the record shows instead · closing document
G-01	**Named owner for provider 1099 production (FFS line).**	Established for the MCO line only (CRA §A.2.13.23). No named person, office, division, or contractor is accountable for a fee-for-service provider 1099 production, no issuer statement, no payer name. Gainwell operates the MMIS, but no TN source assigns it (or TennCare, or F&A) a 1099 role. · A TennCare provider bulletin/manual section or F&A/TennCare procedure naming the FFS issuer, the payer name/EIN as printed, and the accountable unit.
G-02	**TIN matching / B-notice handling, providers, TIN Matching program, vendors.**	Provider line: data plumbing only (Billing Provider TIN on the claim, enrollment record), no matching operator, no B-notice assignment anywhere. Vendor line: a W-9 rejection gate keyed to "IRS records," with no published TIN Matching participation, timing, mismatch-output owner, or B-notice workflow. · A TennCare enrollment/1099 procedure (provider leg), an F&A TIN Matching/B-notice procedure (vendor leg).
G-03	**The IRS transmission route, every line.**	No transmitter, route, or TCC holder is named for the FFS line, the MCO line (the CRA says "prepare and submit," route unstated), or the vendor line, no TN source addresses the FIRE-to-IRIS transition at all, no readiness statement, no TCC instruction, no central-vs-agency allocation. The single largest systems gap in TN's record. · Per line: an F&A 1099 processing memo, a TennCare FFS procedure, CRA or TennCare MCO guidance specifying route/TCC.
G-04	**De-duplication across the dual-record payee.**	TennCare sits inside F&A, whose Division of Accounts runs the Edison supplier master, a payee can be both an MCO-paid provider and a direct state vendor. No published rule apportions reporting between the streams or cross-checks totals, the CRA imposes the duty on each contractor for payments it makes, with no aggregation or coordination rule across MCOs or against FFS. · An F&A/TennCare data-governance or 1099 procedure

		addressing dual-record payees across Edison, the MMIS/MCC files, and MCO productions.
G-05	**The FFS residue of the managed-care split.**	Core question ESTABLISHED: MCOs issue provider 1099s by contract (§4.2), and have since at least the 2017 CRA text. Open: anything about payments TennCare pays directly, including carve-out administrators under contract with TennCare (DBM, PBM) who are not CRA "CONTRACTORs" on the text reached, and any TennCare monitoring of MCO 1099 compliance. · A TennCare FFS 1099 statement, a CRA/TennCare specification of MCO-production oversight.
G-06	**Provider form and box unpublished.**	No TN source names 1099-MISC vs. 1099-NEC, or any box, for any provider payment stream. · A TennCare or CRA specification of form/box by payment type.
G-07	**Correction processes, both lines.**	Provider line: nothing published. Vendor line: one job-specification duty ("analyzes vendor 1099 report to determine if corrections are necessary") with no procedure, form, dates, or filer. Address-only vs. amount corrections are undistinguished anywhere in TN's record. · F&A 1099 correction procedure (vendor), TennCare/MCO correction procedure (provider).
G-08	**No TennCare 1099 procedure document, no central F&A 1099 procedure document.**	The documentary gap underneath G-01-G-07. The complete public basis for TN 1099 production in the record reached is three texts: Policy BTC-Pol-Enc-200608-002 (encounter TIN plumbing), CRA §A.2.13.23 (one sentence of MCO duty), and the Supplier Maintenance job aids (W-9 intake, the Address ID 1 mailing rule). No provider 1099 FAQ/bulletin series, no statewide annual 1099 memo. · The two procedure documents named in G-01 and §4.3.
G-09	**Furnishing rules for the State's own productions.**	No TN source states a recipient-copy deadline, format, electronic-furnishing consent rule, or mailing statement for vendor 1099s beyond the Address ID 1 destination, and none at all for provider 1099s. DOR's publications govern filing with DOR and say nothing about payer-to-payee furnishing. · Furnishing instructions within the procedure documents in G-08.
G-10	**1099-K threshold currency in the state layer.**	The duty (§67-6-411) and its mechanics/penalty (Notice #16-01) are established, DOR's last threshold statement reached (1099K-1, January 3, 2024) fixes TN's position for CY2023 and prior years only. The operative threshold for CY2024 and later, and TN's position after subsequent federal threshold changes, are NOT ESTABLISHED. · A current DOR 1099-K notice or Help article stating the operative threshold year by year.

4.10 Conflicts inside the 1099 record

Internal inconsistencies in Tennessee's own publications, collected, not resolved. The binder prints both positions wherever it relies on either.

#	Subject	Position A	Position B
TN-16	Edison's scope, two TN voices	F&A/STS (2025 RFI): Edison supports "human capital management, financial and supply chain management,	Department of Human Resources (2025): Edison "is the Tennessee State Government's HR, payroll, and learning

		enterprise learning management, customer relationship management, and interactive hubs/portals."	management system", no mention of financials, procurement, or suppliers, the functions the 1099 vendor line runs on.
TN-17	Who operates Edison	Comptroller performance audits and a 2026 F&A contract letter attribute Edison to F&A's "Enterprise Resource Planning division."	The 2025 STS RFI states STS "is responsible for the system's ongoing upgrades, maintenance, and operations." No TN source reached allocates operations between the two.
TN-18	Supplier Maintenance contact numbers	E-Supplier Registration Instructions and Central Procurement Office materials: Supplier Maintenance 615-532-5150.	TDOT Supplier Information: Supplier Maintenance (615) 741-9745 (same email). No TN page explains the two numbers.
TN-19	CRA 1099 clause numbering	"1099 Preparation" is §A.2.13.21 in the 2017 CRA and the 2019 Amendment 10 texts.	The clause is §A.2.13.23 in the Amendment 25 (2026-07) text, the annual payment analysis moving in parallel. Substance identical, any citation by number alone, without edition, is ambiguous in TN's own publications.
TN-20	"Recently enacted," a decade old	DOR's live 1099-K web page and Revenue Help header introduce §67-6-411 with "The Tennessee General Assembly **recently enacted** legislation...", language carried verbatim from Notice #16-01 (January 2016).	The same pages still serve the inaugural due date ("The 2015 returns are due by April 30, 2016"). The operative terms are current, the framing is 2016's.
TN-21	Notice #14-01's Hall-tax present tense	The March 2014 notice's destruction rule for W-2/1099-INT/1099-MISC copies is unqualified, and it is the latest DOR statement reached on MISC copies.	The notice predates both the 1099-NEC's existence (2020) and the Hall tax's repeal (2021), DOR has published no conforming successor. A reader relying on the notice alone would not learn the tax it served no longer exists.
TN-22	1099 vocabulary without a 1099 procedure	TennCare's encounter policy (revised June 25, 2025) carefully defines the Billing Provider TIN as the TIN "used for IRS Form 1099 purposes" and states payment "is included in the provider's 1099 reporting."	No TennCare publication reached says who reports it, on what form, or when. The 2025 revision conformed the data policy without adding the production statement.
TN-23	The function claimed, the policy absent	A Division of Accounts job posting assigns the division "submits various IRS reports" among its core functions.	The public Statewide Accounting Policies list runs to Policy 41 with no 1099 or information-reporting entry.

Sources

Tennessee public sources relied on for this binder, retrieved October 21, 2026. Plan and contractor publications are marked as such where a fact rests on them, they are never dressed as Tennessee publications. The full research files name the source on every fact. One file covers organization and CFR implementation. The other covers the 1099 systems portion.

Division of TennCare (tn.gov/tenncare)

- Deputy Commissioner / Director page, Information & Statistics, Budget page
- Waiver and State Plan Public Notices page (SPA, amendment, and 1915(c) notices)
- Managed Care Contractors page, Managed Care Organizations page, MCO Quality Data page
- Provider Registration and Contact Us (providers) pages, Provider Identification Usage on Submitted Transactions, Policy BTC-Pol-Enc-200608-002 (rev. 06/25/2025)
- Dental Benefits Manager page and the October 30, 2025 DBM announcement, NEMT benefit page
- Program Integrity page, Subrogation page, CHOICES, ECF CHOICES, and Katie Beckett program pages, 1915(c) waiver pages and the 2025 Notice of Change in 1915(c) HCBS Waivers
- Eligibility Reference Guide, CoverKids pages and Policy Manual chapter 025.005
- State Plan organization attachment (TN 06-008, Attachment 1.2-A series)

Department of Finance and Administration (tn.gov/finance)

- Strategic Technology Solutions, Next Gen ERP Request for Information, RFI #31701-03815 (Dec. 15, 2025)
- Division of Accounts, Supplier Maintenance job aids. The aids are the General IRS W-9 Requirements, IRS W-9 Summary Instructional Table, Internal Supplier Registration Getting Started Instructions, Form FA-1100 (Supplier Update Form) and the revision letters of Aug. 30, 2021 and June 20, 2022
- Statewide Accounting Policies list (Policies 01-41), Benefits Administration, "Where do I locate tax forms in Edison?"
- State job-classification specification, Accounting Technician 2, Division of Accounts job postings

Department of Revenue (tn.gov/revenue, revenue.support.tn.gov)

- Notice #14-01, Federal Form 1099 (Income Tax, March 2014)
- Sales and Use Tax Notice #16-01, 1099-K Filing Requirement (January 2016), the 1099K Filing Requirement web page
- Revenue Help GEN-34 (Income Tax Withholding), Revenue Help 1099K-1 (updated January 3, 2024)

Tennessee law and official filings

- Tenn. Code Ann. § 71-5-105(a)(5)-(6) (the annual report and the monthly summary statement), § 71-5-117 (subrogation), § 71-5-1424 (nursing-facility appeal clock), § 56-32-131(b) (EQRO / annual HMO review), § 67-6-411 (1099-K duplicate filing), § 71-5-107 ("Kinds of Medical Services", Conflict TN-11)
- Tenn. Comp. R. & Regs. ch. 1200-13 (1200-13-13-.09 / 1200-13-14-.09 Third Party Resources, 1200-13-20 Katie Beckett, 1200-13-21 CoverKids), ch. 1240-05-03 (DHS appeals rules)
- Fiscal Review Committee contract filings (capitol.tn.gov). The filings are the TennCare MCO Statewide Contract / Contractor Risk Agreement (Amendment 25, 2026-07), TennCare Select Contract Amendment 2, the Gainwell MMIS, Deloitte TEDS, Automated Health Systems, and Kepro/Keystone filings
- Secretary of State, Administrative Procedures Division, TennCare appeal referral statement
- Comptroller of the Treasury, Division of TennCare performance audit, A.M.C. v. Smith joint stipulations (M.D. Tenn. 2024)
- Tennessee state-publications collection (University of Memphis Digital Commons), the 2025 Tennessee External Quality Review Technical Report and the 2025 TennCare Quality Assessment and Performance Improvement Strategy, catalogued as Division of TennCare publications

Federal sources

- CMS, TennCare III approval (Jan. 8, 2021) and Amendment 4 approval (Aug. 4, 2023) with the Special Terms and Conditions, CMS Section 1115 demonstrations library
- IRS, Publication 1220 (CF/SF census, TY2025), the federal floor authorities collected at §4.6 (P.L. 119-21 §70433, IRIS/FIRE, CP2100 machinery)