

Tennessee — Packet Generation Sample

A scaffold packet of the kind the Atlas project-package line sells as a one-time download: the state's own published-record gap register, turned into worksheets the agency completes to operationalize each gap. Generated from Tennessee's register of record — the 1099 deep dive's gap register — with the blanks left blank on purpose. Scaffolding, not findings: nothing here asserts a fact the record does not carry.

SAMPLE — WORKING MODEL

FEDERAL ATLAS PROGRAM · OCTOBER 21, 2026

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1 · What this packet is

The project-package line sells packets like this one as a one-time download, generated from the state's maintained register. This sample is built from Tennessee's 1099 record, whose deep dive (the Division of TennCare's published record, read against the federal floor) leaves 10 gaps standing: items the public record does not establish, each printed in the state binder with what would close it. A gap means the record does not carry the item; it does not mean the work is not done.

The packet's job is mechanical: seat every gap on a suggested home, name the document that closes it, and hand the agency a worksheet per gap and a corrective action register to run them in. The agency's own people fill the blanks. When a closing document is published, the gap is re-graded against the register at the next quarterly re-verification.

2 · The gap scaffold — the state's gaps, seated

Gap	What the record does not establish	What closes it (from the state binder)	Suggested home — agency confirms
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, an	Provider Services Division
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).	Provider Services + Finance (joint)
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	Finance (Division of Accounts) + Provider Services
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 proce	Finance (Division of Accounts)
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-p	Managed Care Operations
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.	Provider Services Division
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).	Provider Services + Finance
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	Agency level — F&A / Division of TennCare
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.	Finance
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.	Finance (Department of Revenue interface)

3 · Worksheets — one per gap

G-01 — Named owner for provider 1099 production (FFS line).

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-02 — TIN matching / B-notice handling — providers; TIN Matching program — vendors.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-03 — The IRS transmission route, every line.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-04 — De-duplication across the dual-record payee.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-05 — The FFS residue of the managed-care split.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-06 — Provider form and box unpublished.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-07 — Correction processes — both lines.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-08 — No TennCare 1099 procedure document; no central F&A 1099 procedure document.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-09 — Furnishing rules for the State's own productions.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

G-10 — 1099-K threshold currency in the state layer.

Accountable owner: _____ · Due date: _____

Closing document: _____ · Evidence of closure:

Status: _____

4 · Corrective action register — scaffold

CAP	Source gap	Accountable owner	Due date	Closing document	Evidence of closure	Status
EXAMPLE	G-01	(named by the agency)	(set by the agency)	Established for the MCO line only (CRA §A.2.13.23). No named person, office, division, or contractor is accountable for	Published document, cited	Open

5 · The closing process

1. **Identify.** The gap stands in the register with its basis and the sources searched.
2. **Assign.** The agency confirms or corrects the suggested home and names an accountable owner.
3. **Draft.** The owner drafts the closing document the scaffold names.
4. **Review.** The document is checked against the federal floor and the state's own published record.
5. **Publish.** The closing document is published or formally adopted inside the agency.
6. **Verify.** At the next quarterly re-verification, the register is re-read; a gap closed on evidence is re-graded, and the re-grade is announced with its basis.

Sample generated October 21, 2026 for the Atlas subscription working model, from Tennessee's register of record and Part II of the Tennessee binder. Public information only.