

Instructions: Application for Extension of Filing Time/ Prepayment of Individual Income Tax

General Information

Most taxpayers file on a calendar year basis, meaning their tax year begins on January 1 and ends on December 31. A taxpayer filing on a calendar year basis must file a return by April 15 of the following year. If a taxpayer's tax year is something other than the calendar year, the taxpayer must include its fiscal year beginning and end dates. For a taxpayer on a fiscal year filing, the return is due by the 15th day of the fourth month following the end of the fiscal year.

Taxpayers may submit their applications for extension or any extension payments or prepayments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, taxpayers may mail the application, extension payments, or prepayments to the Department at the address listed in the top right corner of the return. Make checks or postal money orders payable to Tennessee Department of Revenue. Tax may be paid in cash at the Nashville office or the regional offices (Chattanooga, Jackson, Johnson City, Knoxville, and Memphis).

Three-eighths of the income taxes collected are distributed among the cities and counties of the state. In order for the taxes to be properly distributed, please provide the name of the county and city (if the taxpayer resides within an incorporated municipality) of the taxpayer's legal residence in the appropriate space on the return.

Check the appropriate block to indicate whether the taxpayer is requesting an extension of filing time or making a prepayment of the anticipated tax liability.

Taxpayers may request a six-month extension of filing time to file the Individual Income Tax Return. If a payment is made with this request, the taxpayer should complete Lines 1 through 4. An extension will be granted if this form or a copy of the taxpayer's federal extension request is attached to the return filed on or before the extended due date. Interest will accrue on unpaid tax from the original due date of the return until the date paid, but no penalty will accrue with a valid extension. However, if the return is not filed with payment of the tax due by the extended due date, penalty will accrue as though no extension had been granted.

Taxpayers may make prepayments on multiple occasions using this form. Taxpayers only making tax prepayments prior to the end of the tax year without requesting an extension to file should complete only Line 4 of the form.

Instructions

- Line 1: *For extension requests only*, enter the taxpayer's total taxable interest and dividend income for the tax year indicated by the tax year beginning and ending dates at the top of the form. For taxpayer's filing joint returns where only one spouse is either blind or quadriplegic, enter only one-half of the joint income from taxable interest and dividends. Total taxable income may be estimated.
- Line 2: *For extension requests only*, enter the annual exemption amount that is allowed against total taxable interest and dividend income. The exemption amount is \$2,500 for married persons filing jointly and \$1,250 for any other filing status. Taxpayers filing joint returns where only one spouse is either blind or quadriplegic, enter \$1,250. If one spouse died during the tax year, a joint return may be filed for that year but not for future years.
- Line 3: *For extension requests only*, subtract Line 2 from Line 1.
- Line 4: Enter the amount of the extension payment or the tax prepayment being made. Tennessee income tax law does not require a payment in order to receive an extension. However, interest charges will accrue on any tax liability not paid by the original due date of the return. If making full payment of the tax liability with this extension request, enter 3% of Line 3.