Tax Filing Deadline Extension

Filing Deadline Extended for Taxpayers Affected by Natural Disasters

Out-of-state taxpayers affected by natural disasters may request a filing extension for their Tennessee tax returns. Tennessee law allows natural disaster victims located in federally declared disaster areas to request a filing extension for state tax returns.

The Federal Emergency Management Agency (FEMA) provides information about disaster declarations on the FEMA website at www.fema.gov/disasters.

The Department of Revenue will work with taxpayers to consider, on a case-by-case basis, the requests for relief from taxpayers who are unable to file tax returns, as required by law, because of the impact of hurricanes or other natural disasters.

Taxpayers that are granted an extension for disaster relief will not be assessed penalty for payments made on or before the extended due date. However, interest charges will apply.

Requests for extensions should include an explanation of why the extension is needed and the amount of time that is being requested for an extension. If possible, affected taxpayers should make requests for extensions before the original due date of the return.

The taxpayers should submit the request in writing and include the business name and either the entity ID or Tennessee account number.

The request should be emailed to revenue.support@tn.gov or mailed to:

Tennessee Department of Revenue
Taxpayer Services Division, 8th Floor
500 Deaderick St
Nashville, TN 37242

Qualifying Taxpayers

A taxpayer will qualify for the filing extension if their principal place of business is located in a federally declared disaster area or if their books, records, or tax professionals' office is located in a federally declared disaster area.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-1-114