



# Natural Disaster Tax Relief Notice

Notice #17-19

September 2017

## 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](http://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](mailto: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](http://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

**Disclaimer:** The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.