

Tax Filing and Payment Extension: COVID-19 Relief

Internal Revenue Service Federal Filing Extension for Individuals

On March 17, 2021, the Internal Revenue Service (“IRS”) issued [Notice 2021-59](#), which provides an *individual* income tax filing extension. Under Tennessee law, the Commissioner of Revenue is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date for a specified group of taxpayers.

Hall Income Tax

Consistent with the IRS’s decision to extend the filing deadline for individuals, the Tennessee Department of Revenue (“Department”) has extended the due date for filing and paying the Hall income tax from April 15, 2021 to May 17, 2021. This extension will automatically apply. No further action is required.

Franchise and Excise Tax (Single Member LLCs Owned by an Individual Only)

The Department has also extended the franchise and excise tax due date from April 15, 2021 to May 17, 2021 for individuals who file a Tennessee franchise and excise tax return using Schedule J2 – Computation of Net Earnings for a Single Member LLC Filing as an Individual.

This extension will automatically apply. No further action is required.

Please note, the automatic extension is based upon information available in the Department’s tax system. The Department will work with taxpayers on a case-by-case basis to provide an extension consistent with this notice in the event the automatic extension is not applied to a specific account. In such cases, the Taxpayer should contact us using the contact information below.

Interest and Penalties

Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date. The October 15, 2021, six-month extension date for calendar year 2020 tax returns remains unchanged.

Estimated Payments

Estimated payments due on April 15, 2021 are not included in this extension. These estimated payments are still due on April 15th.

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 or call (615) 253-0600.

References

Tenn. Code Ann. § 67-1-114.