

Due Date for Calendar Year 2017 Returns

The Due Date for Calendar Year 2017 Tax Returns Is April 17, 2018 Rather Than April 15, 2018

Due dates for certain Tennessee franchise and excise tax returns, business tax returns and Hall income tax returns will be April 17, 2018, to be consistent with the Internal Revenue Service ("IRS") federal income tax filing deadline.

April 15 falls on a Sunday in 2018. Additionally, Emancipation Day will be observed on April 16, 2018, in Washington, D.C., making it a legal IRS holiday. Emancipation Day is a local public holiday in Washington, D.C., that commemorates when President Abraham Lincoln signed a declaration freeing slaves living in the city.

In accordance with Tennessee law, whenever the due date for filing the return occurs on a weekend or a legal holiday for IRS purposes, the Commissioner of Revenue may extend the due date to the next workday. As such, Tennessee franchise and excise tax returns, Hall income tax returns and business tax returns with a tax period ending on December 31, 2017, will be considered timely if they are filed on or before April 17, 2018.

Taxpayers May File Their 2017 Returns Online

The Department began accepting franchise and excise tax returns, estate trust tax returns and Hall income tax returns via the Modernized E-File ("MeF") Program in January 2018.

Taxpayers can easily file and pay their calendar year 2017 Tennessee taxes online through the Department's website, www.tn.gov/revenue. Click on "e-file and pay," then "electronic filing," and select the appropriate tax type to begin.

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; 26 U.S.C. § 7503