



# Hall Income Tax Notice COVID-19 Tax Filing Extension

Notice #20-06

March, 2020

## Tax Filing and Payment Extension: COVID-19 Relief

### Filing Extension for Hall Income Tax

On March 20, 2020, the Internal Revenue Service issued [Notice 2020-18](#), which provides an income tax filing extension. Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends a federal filing date.

The Tennessee Department of Revenue has extended the due date for filing and paying the Hall income tax from April 15, 2020 to July 15, 2020.

Taxpayers will have until July 15, 2020, to file returns and make any payments originally due on April 15, 2020.

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, 2020, six-month extension date for the calendar year 2019 return remains unchanged.

### 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.