

PREVIOUS F&E-9 – NOT APPLICABLE FOR FILING PERIODS ON OR AFTER JANUARY 1, 2021, DUE TO LAW CHANGE

To receive a six-month extension, a taxpayer must have paid, on or before the original due date, an amount equal to or greater than—

- *90% of the current period liability, or*
- *100% of the previous period liability, annualized to 365.25 days, or*
- *\$100 if the previous period does not exist.*

The extension is automatic if the payment requirements for receiving an extension have been met. Paper Form FAE173 is for taxpayers that meet an exception for filing electronically and that are submitting a payment

TNTAP has a drop-down box to indicate when a payment is for an extension; otherwise, there is not a place or a need to formally request an extension. When filing the franchise and excise tax return on TNTAP, check “yes” when asked “Have you filed for an extension?”

Reference: Tenn. Code Ann. § 67-4-2015(g).