



# TENNESSEE DEPARTMENT OF REVENUE Quarterly Franchise, Excise Tax Declaration

**FAE  
172**

Tax Year Beginning	Account Number
Tax Year Ending	FEIN

Every taxpayer, who has a combined franchise and excise tax liability of \$5,000 or more for both the current tax year and the prior tax year (annualize prior year tax if a short period) must make four quarterly estimated tax payments. The payments are due on the 15th day of the fourth, sixth, and ninth months of the current year and the first month of the succeeding year.

Legal Name	
Mailing Address	
City	
State	ZIP Code

You may make your payment through TNTAP at [tntap.tn.gov/eservices](http://tntap.tn.gov/eservices) or mail your payment along with this form to:  
 Tennessee Department of Revenue  
 Andrew Jackson State Office Building  
 500 Deaderick Street  
 Nashville, TN 37242

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

- Reminders**
1. Please read instructions on reverse side before preparing worksheet.
  2. This form is not required to make the payment on TNTAP. If paying by check, payment must be accompanied by the corresponding prenumbered voucher on this form.
  3. Enter the amount from Line 4 of the worksheet to the "Amount of Payment" field on the voucher.
  4. If Line 4 of the worksheet is zero, please do not file the voucher.

**Round to the nearest dollar**

1. Estimated Franchise, Excise tax liability..... (1) \_\_\_\_\_
2. Less: Franchise, Excise Tax Credits and prior year overpayments ..... (2) \_\_\_\_\_
3. Net Estimated Franchise, Excise tax liability..... (3) \_\_\_\_\_
4. Estimated payment (one fourth of Line 3) ..... (4) \_\_\_\_\_

**KEEP UPPER PORTION FOR YOUR RECORDS - RETURN COPY BELOW**

**FAE  
172**

TENNESSEE DEPARTMENT OF REVENUE  
QUARTERLY FRANCHISE, EXCISE TAX DECLARATION

**1**

Due Date:

If your account number is not preprinted or unknown, enter federal identification number.

Taxable Year	BEGINNING	ENDING
ACCOUNT NUMBER		

(FEIN/SSN) ➤

AMOUNT OF PAYMENT ➤  00

**FOR OFFICE USE ONLY ➤**

**INSTRUCTIONS**

1. **WHO MUST MAKE ESTIMATED TAX PAYMENTS:** Taxpayers who expect to have a franchise, excise tax liability of \$5,000 or more for the current tax year, AND who had a franchise, excise tax liability of \$5,000 or more for the prior tax year (annualize prior year tax if a short period), must file a declaration of their franchise, excise tax for the taxable year and make quarterly payments.
2. **WHEN TO MAKE PAYMENTS:** Quarterly payments of the estimated tax are to be made as follows:  
1st payment - The 15th day of the 4th month of the current taxable year.  
2nd payment - The 15th day of the 6th month of the current taxable year.  
3rd payment - The 15th day of the 9th month of the current taxable year.  
4th payment - The 15th day of the 1st month of the subsequent taxable year.
3. **REQUIRED PAYMENT:** All quarterly estimated payments due must equal the lesser of 25% of 100% of the prior year's liability (annualized if the tax period was less than 12 months) or 25% of 80% of the projected current year's liability.
4. **PENALTY AND INTEREST:** Penalty at the rate of 2% per month, up to 24%, and interest at the current rate per annum are imposed upon any quarterly installment which is late or underpaid. Penalty and interest are computed from the due date of the installment to the date paid or until the fifteenth day of the fourth month following the close of the taxable year, whichever is earlier.
5. **WHICH FORM TO USE:** You may make your payment through TNTAP at [tntap.tn.gov/eservices](http://tntap.tn.gov/eservices). If you are paying by check, payments must be accompanied by the Tennessee Estimated Franchise, Excise Tax Declaration form.

**RECORD OF ESTIMATED TAX PAYMENTS**

DUE DATE OF PAYMENT	DATE PAID	AMOUNT PAID
1.		
2.		
3.		
4.		
Total payments to be taken on completed return		

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TENNESSEE DEPARTMENT OF REVENUE  
QUARTERLY FRANCHISE, EXCISE TAX DECLARATION

2

Taxable Year	BEGINNING	ENDING
ACCOUNT NUMBER		

Due Date:

If your account number is not preprinted or unknown, enter federal identification number.

(FEIN/SSN) ➤

AMOUNT OF PAYMENT ➤

 00

FOR OFFICE USE ONLY ➤

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TENNESSEE DEPARTMENT OF REVENUE  
QUARTERLY FRANCHISE, EXCISE TAX DECLARATION

3

Taxable Year	BEGINNING	ENDING
ACCOUNT NUMBER		

Due Date:

If your account number is not preprinted or unknown, enter federal identification number.

(FEIN/SSN) ➤

AMOUNT OF PAYMENT ➤

 00

FOR OFFICE USE ONLY ➤

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TENNESSEE DEPARTMENT OF REVENUE  
QUARTERLY FRANCHISE, EXCISE TAX DECLARATION

4

Taxable Year	BEGINNING	ENDING
ACCOUNT NUMBER		

Due Date:

If your account number is not preprinted or unknown, enter federal identification number.

(FEIN/SSN) ➤

AMOUNT OF PAYMENT ➤

 00

FOR OFFICE USE ONLY ➤