

INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF FILING TIME/PREPAYMENT OF INDIVIDUAL INCOME TAX

Taxpayer Information:

- (1) Enter the beginning date (for example: 1/1/2017) in the block for the "Taxable Year Beginning" date and the ending date (for example: 12/31/2017) in the block for "Taxable Year End" date.
- (2) If known, enter the taxpayer's Tennessee individual income tax account number in the "Account Number" block. If not known, leave blank, and the Department of Revenue will determine the correct account number from (3) below.
- (3) Individual taxpayers enter the taxpayer's social security number in the "Your SSN" block. If married filing jointly, also enter the spouse's social security number in the "Spouse's SSN" block. If filing for trust, partnership, limited liability company, or estate, enter the federal employer identification number (FEIN) in the "FEIN" block. **These entries are critical to ensure the tax payment is credited to the correct account.**
- (4) Enter the taxpayer's name, spouse's name (if filing a joint return), and the taxpayer's mailing address (street, city, state, and zip code) in the block provided.
- (5) Enter the taxpayer's legal county and city of residence in Tennessee for this filing period (the city of residence may be different from the mailing address city) in the block provided. **This is essential for proper allocation of the local jurisdiction's portion of the tax payment.**
- (6) Check the appropriate block to indicate whether the taxpayer is requesting an extension of filing time or making a prepayment of the anticipated tax liability. Taxpayers may make prepayments on multiple occasions using this form.
- (7) Check the applicable box to indicate the taxpayer's filing status.

Computation of Extension Payment or Prepayment of Tax:

Note: If making a tax prepayment prior to the end of the tax year, skip to Line 4 and complete only Line 4 of the form.

Line 1: For extension requests only, enter the taxpayer's total taxable interest and dividend income for the tax year indicated by the tax year beginning and ending dates at the top of the form. For taxpayer's filing joint returns where only one spouse is either blind or quadriplegic, enter only one-half of the joint income from taxable interest and dividends. Total taxable income may be estimated.

Line 2: For extension requests only, indicate the appropriate amount of exemption allowed. Individual and business taxpayers enter \$1,250. Taxpayers filing joint returns will enter \$2,500. Taxpayers filing joint returns where only one spouse is either blind or quadriplegic, enter \$1,250. If one spouse died during the tax year, a joint return may be filed for that year but not for future years.

Line 3: For extension requests only, calculate the amount of interest and dividend income subject to tax by subtracting the amount on Line 2 from the amount on Line 1.

Line 4: Enter the amount of the extension payment or tax prepayment being made. Tennessee income tax law does not require a payment in order to receive an extension. However, interest charges will accrue on any tax liability not paid by the original due date of the return. If making full payment of the tax liability with this extension request, enter 4% of Line 3 on Line 4.

Taxpayer's Signature Block:

The taxpayer (and spouse, if married filing jointly) must sign and date the form in the block provided at the bottom of the form. If the taxpayer or spouse is deceased, the representative of the estate must sign. If the form is being prepared by a tax preparer, the tax preparer must sign and date the form in the space provided and provide the preparer's address and telephone number. If the taxpayer is unavailable to sign, the form will be accepted if the tax preparer signs and dates the form and provides the preparer's address and telephone number.

When completed, send the form and the tax payment to the Tennessee Department of Revenue at the address indicated at the top of Page 1 of the form. The form must be submitted no later than the statutory due date of the return - the fifteenth day of the fourth month commencing after the end of the taxpayer's year.