

Due Date for Calendar Year 2015 Returns

The Due Date for Calendar Year 2015 Tax Returns Is Monday, April 18, 2016, Rather Than April 15, 2016

Due dates for certain Tennessee franchise and excise tax returns, business tax returns and Hall income tax returns will be Monday, April 18, 2016, instead of Friday, April 15, 2016, to be consistent with the Internal Revenue Service ("IRS") federal income tax filing deadline for most of the country.

Emancipation Day will be celebrated on Friday, April 15, 2016, 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 legal holiday for IRS purposes, the Commissioner of Revenue may extend the due date to the next workday.

Accordingly, Tennessee franchise and excise tax returns, Hall income tax returns and business tax returns with a tax period ending on December 31, 2015 will be considered timely if they are filed on or before April 18, 2016.

Taxpayers May Begin Electronically Filing 2015 Tax Returns This Month

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 early-to-mid January 2016. The Department will begin accepting franchise and excise tax and Hall income tax portal returns through its website in late January 2016.

Tennessee taxpayers may access the Department's tax portals through its website, www.tn.gov/revenue. Click on "e-file and pay," then 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