



# Franchise and Excise Tax Notice

Notice #17-03

February 2017

## Due Date for Calendar Year 2016 Returns

### **The Due Date for Calendar Year 2016 Tax Returns Is April 18, 2017 Rather Than April 15, 2017**

Due dates for certain Tennessee franchise and excise tax returns, business tax returns and Hall income tax returns will be April 18, 2017, instead of April 15, 2017, to be consistent with the Internal Revenue Service ("IRS") federal income tax filing deadline.

Emancipation Day will be observed on April 17, 2017, 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 weekend or a legal holiday for IRS purposes, the Commissioner of Revenue may extend the due date to the next workday. As such, Tennessee franchise and excise tax returns, Hall income tax returns and business tax returns with a tax period ending on December 31, 2016 will be considered timely if they are filed on or before April 18, 2017.

### **Taxpayers May File Their 2016 Tax Returns Online**

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 January 2017.

Taxpayers can easily file and pay their calendar year 2016 Tennessee taxes online through the Department's website, [www.tn.gov/revenue](http://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](http://www.tn.gov/revenue) to locate the referenced forms. 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