



# Natural Disaster Tax Relief Notice

Notice #20-13

July 2020

## Tax Filing Deadline Extensions: April 2020 Tornadoes & Severe Storms

### Federally Declared Disaster Areas

Under Tennessee law, the Commissioner is authorized to extend the deadline for filing a return whenever the IRS extends, for a group of taxpayers, a federal filing date. Under this authority, the state extension cannot exceed the federal extension.

### Franchise and Excise Tax | Hall Income Tax

Consistent with the IRS's decision to extend federal deadlines for individuals and businesses located in Bradley County or Hamilton County, the Department of Revenue has extended the franchise and excise tax and Hall income tax filing and payment deadlines to October 15, 2020 for taxpayers located in these counties.

This tax relief postpones the franchise and excise tax and income tax filing and payment deadlines that occur between April 12, 2020 and October 15, 2020. Affected businesses and individuals will have until October 15, 2020, to file returns and make any payments (including estimated tax payments for the first two quarters of 2020 that were due on July 15, and the third quarter estimated tax payment normally due on September 15).

The Department will automatically apply these extensions to franchise, excise and income tax accounts of taxpayers with a primary address in Bradley County or Hamilton County. Penalties and interest will not be applied to returns filed and payments made on or before this extended due date. These extensions will not alter due dates or extend due dates that otherwise fall after October 15, 2020.

### References

Tenn. Code Ann. § 67-1-114