



Natural Disaster Tax Relief Notice

Notice #24-09

October 2024

Tax Filing Extensions: Hurricane Helene

Federally Declared Disaster Areas

Tennessee law authorizes the Commissioner of Revenue to extend a state filing due date whenever the IRS extends a federal filing due date for a group of taxpayers impacted by a natural disaster.

Franchise and Excise Tax

Consistent with the IRS's decision to extend federal due dates to May 1, 2025, for those businesses located in a designated disaster area resulting from Hurricane Helene, the Department has extended the franchise and excise tax filing and payment due dates to May 1, 2025. These extensions apply to all taxpayers located in any disaster area designated by the Federal Emergency Management Agency in Tennessee ("affected taxpayers") and for whom the IRS has issued an extension. Currently, this includes Carter, Cocke, Greene, Hamblen, Hawkins, Johnson, Unicoi, and Washington counties, but taxpayers located in other areas of Tennessee [later subject to an IRS extension](#) will receive the same filing and payment extensions. The Department will issue a separate Important Notice if the IRS extends the due dates in other areas.

This tax relief postpones the franchise and excise tax filing and payment due dates that occur starting September 26, 2024. Affected taxpayers will have until May 1, 2025, to file returns and make any payments (including quarterly estimated payments) originally due during this period.

The Department will automatically apply these extensions to franchise and excise tax accounts of taxpayers with a primary location address on record with the Department in the designated disaster area. Penalties and interest will not apply to returns filed and payments made on or before this extended due

date. Any affected taxpayer that receives a late filing or late payment penalty notice should contact the Department. These extensions will not alter or extend due dates that otherwise fall after May 1, 2025.

Franchise Tax Property Measure Refunds

This extension also postpones the [Franchise Tax Property Measure \(Schedule G\) Refund](#) due date to May 1, 2025, for taxpayers located in Carter, Cocke, Greene, Hamblen, Hawkins, Johnson, Unicoi, and Washington counties, but taxpayers located in other areas of Tennessee [later extended by the IRS](#) will receive the same extension. The Department will issue a separate Important Notice if the IRS extends the due dates in other areas.

Sales and Use Tax, Business Tax, and Other Taxes

The Department cannot automatically extend due dates for other taxes; however, the Department will approve, on a case-by-case basis, extension requests from affected taxpayers who are unable to file returns for other taxes because of the impact of Hurricane Helene.

Requesting Extensions

Affected taxpayers may request an extension by emailing Revenue.DisasterExtension@tn.gov and including the business name, entity ID or Tennessee account number, business location, and a brief description of the impact.

Tax Practitioners

The Department may grant an extension if a taxpayer's returns are prepared by a practitioner located in the designated disaster area subject to an IRS extension who is unable to file returns or make payments for clients due to Hurricane Helene.

Disclaimer: The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.

Affected tax practitioners should contact the Department via the extension request email address.

For More Information

For more information visit www.tn.gov/revenue or contact us at (615) 253-0600.

References

Tenn. Code Ann. § 67-1-114