# Natural Disaster Tax Relief Notice

Notice #26-10 April 2026

## Tax Filing Extensions: Winter Storm Fern

**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 June 8, 2026, for those businesses located in a designated disaster area resulting from Winter Storm Fern, the Department has extended the franchise and excise tax filing and payment due dates to June 8, 2026. These extensions apply to all taxpayers located in the disaster area designated by the State of Tennessee ("affected taxpayers") and for whom the IRS has issued an extension. Currently, this includes Cheatham, Chester, Clay, Davidson, Decatur, Dickson, Hardeman, Hardin, Henderson, Hickman, Lawrence, Lewis, Macon, Maury, McNairy, Perry, Robertson, Rutherford, Sumner, Trousdale, Wayne, Williamson, and Wilson counties.

This tax relief postpones the franchise and excise tax filing and payment due dates that occur starting January 22, 2026. Affected taxpayers will have until June 8, 2026, 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 who receives a late filing or late payment penalty notice should contact the Department. These extensions will not alter or extend due dates that fall after June 8, 2026.

**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 those taxes due to the impact of Winter Storm Fern.

**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 one of the 23 counties listed above, who is unable to file returns or make payments for clients due to Winter Storm Fern. 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

**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.