

Filing Deadline for Taxpayers Affected by Natural Disasters

Notice #08-22

Sales and Use Tax

September 2008



INTRODUCTION

This notice is intended to provide taxpayers with information concerning filing deadlines for taxes when the taxpayer has been affected by a hurricane or other natural disaster.

This notice establishes relief to victims of natural disasters by extending filing deadlines for state tax returns. Taxpayer's may request a filing extension by contacting the Department and answering a few simple questions.

DISCUSSION

The Tennessee Department of Revenue will work with taxpayers located in counties and parishes that are designated as federally declared disaster areas regarding filing deadlines for state tax returns. The Department will consider, on a case-by-case basis, requests for relief from taxpayers who are unable to file tax returns, as required by law, because of the impact of hurricanes or other natural disasters.

Taxpayers that are granted an extension for disaster relief will not be assessed penalty for payments made on or before the extended due date, however, interest charges will apply. Tennessee law does not provide for a waiver of interest on payments associated with any tax return that is not received by the statutory due date.

Requests for extensions of filing time should include an explanation of why the extension is needed, the amount of time that is being requested and, if possible, should be made before the original due date of the return.

Qualifying Taxpayers:

A taxpayer will qualify for the extension of filing time if their principal place of business is located in a federally declared disaster area or if their books, records, or tax professionals' office is located in a federally declared disaster area.

Contact Information:

Taxpayers may contact the Department by phone at (615) 253-0600, or may fax us at (615) 253-3580, or e-mail at TN.Revenue@state.tn.us.

You may also contact us by mail at: Tennessee Department of Revenue
500 Deaderick Street
Nashville, TN 37242

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.

➤ Taxpayers may request an extension for filing tax returns if affected by a natural disaster

➤ Tennessee law requires that interest be paid on extended payments

➤ Who qualifies?

➤ Contact the Department of Revenue