

TENNESSEE DEPARTMENT OF REVENUE Application for Extension of Time to File Franchise and Excise Tax Return

FAE 173	Tax Year Beginning	Account Number	A six- month extension will be granted, provided you meet the requirements outlined in the
	Tax Year Ending	FEIN	instructions. Quarterly estimated tax payments made for the
Legal Name		1	year, available tax credits, and overpayments from prior years should be deducted when computing the payment due.
Mailing Addres	5S		You may file your extension and payment at: www.tn.gov/revenue.
City			Remit amount on Line 4 to:
			Tennessee Department of Revenue Andrew Jackson State Office Building
State		ZIP Code	500 Deaderick Street, Nashville, TN 37242

Computation	of Extension	Payment
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State

ZIP Code

1.	Estimated franchise tax current year(1)	
2.	Estimated excise tax current year(2)	
	Deduct prior year's overpayments and current year's estimated payments and tax credits((3)	
4.	Amount due with extension request (Lines 1 and 2, subtract Line 3)(4)	

Under penalties of perjury, I declare th belief, it is true, correct, and complete	Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge belief, it is true, correct, and complete.				
Taxpayer's Signature		Date	Title		
Tax Preparer's Signature	Preparer's PTIN	Date	Telephone		

Preparer's Address
Preparer's Email Address

FOR OFFICE USE ONLY

City

Instructions: Application for Extension of Time to File Franchise and Excise Tax Return

You may file this extension along with your payment electronically at: www.tn.gov/revenue.

Required Payment:

- Payments equal to the lesser of 100% of the prior year tax liability or 90% of the current year tax liability must be made by the original due date.
- If the prior tax year covered less than 12 months, the prior period tax must be annualized when calculating the required payment.
- If there was no liability for the prior year, the required payment is \$100.
- Quarterly estimated payments, prior year overpayments, and any other prepayments should be deducted on Line 3 of the application.

Extension requests should be made as follows:

- If you are not required to make a payment, because you have already made sufficient payments on or before the original due date, you do not need to file this form.
- If a payment is needed to meet the payment requirement and you do not file your federal return as part of a consolidated group, you can submit either this form or a copy of your federal extension request. This form or copy of your federal extension must be filed with the extension payment on or before the original due date of the return.
- If a payment is required and you file your federal return as part of a consolidated group, you must use this form or file an extension request electronically. This form or the electronic version of this form must be filed with the extension payment on or before the original due date of the return.

Other important information:

- Penalty will be computed as though no extension has been granted if: (1) the amount paid on or before the original due date does not satisfy the payment requirement indicated above, or (2) the franchise and excise tax return is not filed by the extended due date.
- An approved extension does not affect interest. Interest will be computed on any unpaid tax from the original due date of the return until the date the tax is paid.