



TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR EXTENSION OF TIME TO FILE
FRANCHISE, EXCISE TAX RETURN

RV-R0011401

INTERNET (8-15)

**FAE
173**

Taxable Year Beginning: _____ Ending: _____		Account No. _____ Due Date _____	FEIN _____
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TAXPAYER NAME AND MAILING ADDRESS

NAME _____

BOX (STREET) _____

CITY _____

STATE _____ ZIP _____

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 4 of the worksheet and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

An extension of time of six (6) months will be granted, provided you meet the requirements outlined on the reverse side of the form.

REMINDERS

- 1) Enter account number or FEIN in the spaces provided.
- 2) Quarterly estimated tax payments made for the year, available tax credits, and overpayments from prior years should be deducted when computing the payment due.
- 3) If previous year's credit(s) and current year's estimated tax payment exceed estimated liability, enter 0 on Line 4.
- 4) Sign and date your return in the signature box below.
- 5) See reverse side for additional procedures for obtaining an extension of time.

WORKSHEET FOR COMPUTATION OF EXTENSION PAYMENT

	ROUND TO NEAREST DOLLAR
1. Estimated Franchise Tax current year	00
2. Estimated Excise Tax current year	00
3. Deduct: Prior year's overpayment, estimated payments and tax credits for current year	00
4. Amount due with extension request (Lines 1 and 2 less Line 3)	00

Keep Upper Portion For Your Records
▼ Return Copy Below - Detach Here ▼

WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

**FAE
173**

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

Filing Period		Extended Due Date	
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ACCOUNT

FOR OFFICE USE ONLY

File this form only if a payment is being made. If your account number is not preprinted or unknown, enter federal identification number/social security number.

(FEIN/SSN) ➤

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AMOUNT DUE
(Line 4 of worksheet) ➤

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature	Date	Title
Tax Preparer's Signature	Date	Telephone
Preparer's Address	City	State ZIP

PROCEDURES FOR OBTAINING AN EXTENSION OF TIME

NOTE: This form can be filed electronically free of charge at apps.tn.gov/fnetax

1. 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 twelve 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 pre-payments should be deducted on Line 3 of the worksheet.

2. 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, filing extension form (FAE 173) is not required.
- If a payment is needed to meet the payment requirement and you do not file your federal return as part of a consolidated group, either this state form or a copy of your federal extension request can be submitted. In this case, the 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.

3. Other important information:

- Penalty will be computed as though no extension had 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.