

# Business Tax Notice COVID-19 Tax Filing Extension

Notice #20-07 March, 2020

## Tax Filing and Payment Extension: COVID-19 Relief

## **Filing Extension for Business Tax**

The Tennessee Department of Revenue has extended the due date for filing and paying the Business Tax from April 15, 2020 to June 15, 2020.

The Business Tax is a tax on gross receipts that applies to most businesses selling goods or services. Taxpayers will have until June 15, 2020 to file returns and make any payments originally due on April 15, 2020.

Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.

This notice applies only to state and local business tax imposed under Tenn. Code Ann., title 67, chapter 4, part 7 and applies only to returns and payments due on April 15, 2020.

#### **For More Information**

Visit <u>www.tn.gov/revenue</u>. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. §67-1-114; title 67, chapter 4, part 7.