



**INFORMATION BULLETIN #18**

**INCOME TAX**

**AUGUST 2014**

**(Replaces Information Bulletin #18, dated November 2011)**

**SUBJECT:** Instruction for Obtaining Extensions of Time to File Indiana Individual Income Tax Returns

**REFERENCE:** IC 6-8.1-6-1; IC 6-8.1-10-2.1; IC 6-8.1-10-7

**DISCLAIMER:** Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, information that is provided in this bulletin should serve only as a foundation for further investigation and study of the current law and procedures related to its subject matter.

**SUMMARY OF CHANGES**

Apart from technical, nonsubstantive changes, this version of the bulletin has been changed to provide that the due date of a filing extension for individual adjusted gross income tax is treated the same as an extension granted because of a federal due date extension. This bulletin also reflects a change in the calculation date for a late payment penalty.

**INTRODUCTION**

This bulletin outlines the procedures for obtaining an extension of time to file the Indiana individual income tax return on Form IT-40, IT-40PNR, or IT-40 RNR.

## **I. AUTOMATIC EXTENSION OF TIME TO FILE**

### **With a Federal Extension**

If the taxpayer has filed a valid federal extension, Form 4868, and 90 percent of the state and/or county tax due for the tax period has been paid, the taxpayer automatically has an extension with Indiana and does not need to file Form IT-9. The Indiana Department of Revenue will accept the federal extension if a copy is enclosed with the taxpayer's return at the time of filing. The taxpayer will have 30 days beyond the federal extension period in which to file the Indiana return, subject to the provisions of IC 6-8.1-6. For example, if federal extension Form 4868 extends the taxpayer's federal filing date to October 15, the taxpayer's Indiana filing date automatically becomes November 15.

### **Without a Federal Extension**

If the taxpayer does not have a federal extension, the Application for Automatic Extension of Time to File (Form IT-9) is used to obtain an automatic extension of time to file an Indiana resident or nonresident income tax return (Indiana Forms IT-40, IT-40PNR, or IT-40 RNR). Any taxpayer who wants to request an extension of time to file must complete and file Form IT-9 on or before the original due date of the Indiana individual income tax return. An Indiana extension (Form IT-9) extends the due date to the same due date as a federal extension plus 30 days. A federal extension is an automatic 6-month extension. If an application for extension is filed, at least 90 percent of the state and county tax due for the entire tax year must have been paid by the taxpayer and withheld by the taxpayer's employer to avoid penalty.

The form and payment should be sent to:

Indiana Department of Revenue  
P.O. Box 6117  
Indianapolis, IN 46206-6117

The payment made with Form IT-9 should be claimed as an estimated tax payment at the time of filing Form IT-40, IT-40PNR, or IT-40 RNR. This is only an extension of time for filing the taxpayer's return. This is not an extension of time to pay any state or county tax due.

If the taxpayer does not have a federal extension, he is required to file Form IT-9, even if there is no tax due on his Indiana individual income tax return. If the taxpayer is due a refund or does not expect to owe any tax when the tax return is filed and is unable to file by the due date (generally April 15), the taxpayer will still need to file for an extension by completing Form IT-9, Part 2: Nonpayment Information. Form IT-9 extends the taxpayer's Indiana due date to the same date as if a federal extension was granted, plus 30 days.

## II. PENALTY AND INTEREST CHARGES

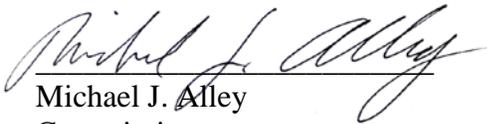
Form IT-9 or a federal extension does not extend the due date for the payment of the tax. A penalty may be assessed on any state or county tax paid after the due date of the return. However, a penalty will not be assessed if the taxpayer files the income tax return within the extension period and the balance due on the tax return is:

- Not in excess of 10 percent of the amount of state and county tax due on the tax return; and
- The tax is paid with the return.

Any penalty that is due with the filing of the taxpayer's return is calculated at 10 percent of the tax that is owed with the return or \$5.00, whichever is greater. Any penalty due with the return should be reported on Form IT-40, IT-40PNR, or IT-40 RNR.

Interest will be charged on any amount due with the taxpayer's return and should be calculated from the original due date of the return until the tax is paid. Interest is charged even though an extension may have been granted. Please refer to Departmental Notice #3 for the current interest rate, which changes annually. It can be found on the department's website at [www.in.gov/dor/3618.htm](http://www.in.gov/dor/3618.htm). The interest should be added to the amount shown as due on the tax return.

Copies of Form IT-9 and schedules are available on the department's website at [www.in.gov/dor/4439.htm](http://www.in.gov/dor/4439.htm).



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Commissioner