

## DEPARTMENT OF STATE REVENUE

**Information Bulletin #18**  
**Income Tax**  
**August 2010**  
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**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.

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

**EFFECTIVE DATE:** Upon Publication

**REFERENCE:** [IC 6-8.1-6-1](#); [IC 6-8.1-10-2.1](#); [IC 6-8.1-10-7](#)

## INTRODUCTION

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

### I. AUTOMATIC EXTENSION OF TIME TO FILE, NOT TO EXCEED 60 DAYS

Form IT-9, Application for Automatic Extension of Time to File Indiana Form IT-40 or IT-40PNR, is used to obtain an automatic 60-day extension of time to file the Indiana resident or nonresident return. Any taxpayer who wishes 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 tax return. If an application for extension is filed, at least 90 percent of the state and/or county tax due for the entire tax year must have been paid by the taxpayer and/or withheld by the taxpayer's employer.

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

If you do not have a federal extension, you are required to file Form IT-9 even if there is no tax due on your Indiana individual income tax return. If you are due a refund, or don't expect to owe any tax when filing your tax return, and you are unable to file by April 15, 2010, you'll still need to file for an extension by completing Form IT-9, Part 2: Nonpayment Information. Form IT-9 extends your Indiana filing time to June 15.

If you have a valid federal extension, Form 4868, you automatically have an extension with Indiana and do not need to file Form IT-9. The Indiana Department of Revenue will accept the federal extension if a copy is attached to your return at the time of filing. You will have 30 days beyond the federal extension period in which to file your Indiana return. Federal extension Form 4868 extends your Indiana filing time to November 15.

### 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 you file your income tax return within the extension period and the balance due on the tax return is:

1. Not in excess of 10 percent of the amount of state and county tax due on the tax return, and;
2. Paid with the return.

Any penalty that is due with the filing of your 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 or Form IT-40PNR.

Interest will be charged on any amount due with your late filed 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 has been granted. The interest rate changes annually. Please refer to Departmental Notice # 3 for the current rate. The interest should be added to the amount shown as due on the tax return.

Copies of the Form IT-9 return and schedules are available on the Department's Web site at [www.in.gov/dor/4167.htm](http://www.in.gov/dor/4167.htm)

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Commissioner

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