

DEPARTMENT OF STATE REVENUE

Information Bulletin #18
Income Tax
October 2011
(Replaces Information Bulletin #18 Dated August 2010)

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 on Form IT-40, IT-40PNR, or IT-40 RNR.

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

The Application for Automatic Extension of Time to File (Form IT-9) is used to obtain an automatic 60-day extension of time to file an Indiana resident or nonresident income tax return (Indiana Forms IT-40, IT-40PNR, and IT-40 RNR). 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 income 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 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 and/or county tax due.

If the taxpayer has a valid federal extension, Form 4868, and 90 percent of the state and/or county tax due for the entire tax 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 attached to 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 taxpayer's Indiana return. Federal extension Form 4868 extends the taxpayer's Indiana filing time to November 15.

If the taxpayer does not have a federal extension, the taxpayer is required to file Form IT-9, even if there is no tax due on the taxpayer's 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 the taxpayer is unable to file by 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 filing time to June 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 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
- 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 filed late 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. 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 website at www.in.gov/dor

John Eckart
Commissioner

Posted: 09/28/2011 by Legislative Services Agency
An [html](#) version of this document.