

DEPARTMENT OF STATE REVENUE

Information Bulletin #18
Income Tax
January 2023
Effective Date: Upon Publication
(Replaces Bulletin #18, dated August 2014)

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

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

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SUMMARY OF CHANGES

Aside from nonsubstantive, technical changes, this bulletin has been changed to update the extension period that Indiana permits from 30 days to one month, to fix addresses and hyperlinks, and to include information on filing an extension through INTIME.

I. 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.

II. AUTOMATIC EXTENSION OF TIME TO FILE

With a Federal Extension

If the taxpayer has filed a valid federal extension, Form 4868, and 90% of the state and/or local income 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 one month 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.

However, if the federal extension Form 4868 extends the taxpayer's federal filing date after October 15 because of a weekend or holiday, the taxpayer's Indiana filing date is not extended beyond November 15. Thus, if October 15 falls on a Saturday and results in the federal filing date being October 17, the Indiana filing date remains November 15.

Without a Federal Extension

If the taxpayer does not have a federal extension, a request for extension can be submitted online using the department's e-services portal, called the Indiana Taxpayer Information Management Engine (INTIME), by visiting intime.dor.in.gov. Otherwise, the Application for 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 submit a request through INTIME or complete and file Form IT-9 on or before the original due date of the Indiana individual income tax return. An Indiana extension extends the due date to the same due date as a federal extension plus one month. A federal extension is an automatic 6-month extension. If an application for extension is filed through INTIME or by using Form IT-9, at least 90% of the state and local income tax due for the entire tax year must have been paid by the taxpayer and withheld by the taxpayer's employer to avoid penalty.

Form IT-9 is available at in.gov/dor/individual-income-taxes/filing-my-taxes/extension-of-time-to-file/. Once completed, Form IT-9 should be mailed to:

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

The payment made on INTIME or 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, they are required to submit a request for extension through INTIME or file Form IT-9, even if there is no tax due on their 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 through INTIME or by completing Form IT-9, Part 2: Nonpayment Information. The request through INTIME or Form IT-9 extends the taxpayer's Indiana due date to the same date as if a federal extension was granted, plus one month.

III. PENALTY AND INTEREST CHARGES

A request for extension through INTIME or by filing 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% of the amount of state and county tax due on the tax return; and
- The tax and interest is paid with the return.

Any penalty that is due with the filing of the taxpayer's return is calculated at 10% 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 in.gov/dor/legal-resources/tax-library/departmental-notices/. The interest should be added to the amount shown as due on the tax return.

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

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Commissioner

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