



Indiana Department of Revenue

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Income Tax Information Bulletin #15

Subject: Extension of Time to File Indiana Corporation Income Tax Returns and Recognition of the Federal Extension of Time to File Indiana Corporation Income Tax Returns

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References: IC 6-8.1-6-1; IC 6-8.1-10-2.1

Replaces Bulletin #15, dated August 2014

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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.

Introduction

The purpose of this bulletin is to explain the steps necessary to get a valid Indiana extension of time to file an Indiana corporate income tax return, a financial institutions tax return, an S corporation return, and a partnership return.

Extension of Time to File

Approved Federal Extension

The Indiana Department of Revenue accepts the approved federal Form 7004 (Application for Automatic Extension of Time to File Corporation Income Tax Return). It is not necessary to request a separate extension of time to file for Indiana filing purposes if a federal extension has been approved. The Indiana corporation income tax return, financial institutions tax return, S corporation return, or partnership return will be accepted as timely if it is filed within one month after the expiration date of the federal extension. The federal extension is an automatic 6-month

extension from the original due date. A copy of the approved federal extension application must be attached to or included with the return.

No Federal Extension

If an extension of time to file is not being requested from the Internal Revenue Service, a special extension of time to file must be requested. The written request for a special extension of time to file must be made prior to the original due date or before the current extension of time expires. This request should contain an explanation as to why the extension is being sought and for what period. If the extension is granted, the taxpayer's extension period is the same period that the taxpayer would have been allowed if the taxpayer had requested a federal extension. This is the federal extension due date plus one month. Additional extensions may be granted by the department if the taxpayer petitions for the extension before the end of the current extension period. The request for a special extension of time to file can be submitted online using the department's online e-services portal, called the Indiana Taxpayer Information Management Engine (INTIME), by visiting intime.dor.in.gov. Otherwise, a written request should be sent to:

Indiana Dept. of Revenue
Corporate Income Tax
Tax Administration
P.O. Box 7206
Indianapolis, IN 46207-7206

The Tax Administration Division will issue a letter of approval or denial.

A corporation must pay, by the original due date for filing its return, at least 90% of the tax that is reasonably expected to be due. Any amount due should be sent as a fifth-quarter estimated payment. This can be submitted using INTIME, or by filing Form E-6 and sending the payment with the completed form to:

Indiana Dept. of Revenue
Corporate Tax Division
P.O. Box 7228
Indianapolis, IN 46207-7228

Penalties

A 10% penalty will be assessed against a taxpayer who files its Indiana corporation income tax return past the due date of the return and does not attach a valid extension of time to file or has not prepaid at least 90% of the tax reasonably expected to be due by the original due date. Any penalty will be determined based on the amount of tax not paid by the end of the extension period. The penalty is imposed under IC 6-8.1-10-2.1.

Interest

Any tax that remains unpaid during an extension period accrues interest from the original due date. The interest rate changes annually. Please refer to Departmental Notice #3 for the current rate. 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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