



## TENNESSEE DEPARTMENT OF REVENUE

### GENERAL INFORMATION REGARDING THE FILING OF TAX RETURNS/REPORTS

#### **All tax returns and reports should be mailed to:**

Tennessee Department of Revenue  
500 Deaderick Street  
Nashville, TN 37242

#### **Mailing Date:**

If the due date for a return/report falls on Saturday, Sunday, or a holiday, the due date is automatically extended until the next business date. Returns mailed through the United States mail will be considered filed and received on the date shown by the post office cancellation mark on the envelope. If the cancellation mark is not legible or is missing, then the return will be considered filed on the date the envelope is stamped as "Received" by the Department of Revenue.

#### **The current interest rate is 12.00% per annum effective July 1, 2006.**

Interest is imposed on any taxes not paid by the date required by law even though a filing date extension has been granted. The interest rate is established each July 1st.

#### **Penalty**

A penalty is imposed for the late filing of a tax return and for late payment of taxes owed the state. The penalty is computed at a rate of 5% per month, or any portion of a month, from the due date until the date the taxes are paid. The minimum penalty is \$15.

#### **Electronic Funds Transfer (EFT)**

The Commissioner of Revenue may require certain taxpayers to make their tax payments immediately available to the state on the due date. The Tennessee Department of Revenue will notify taxpayers that they are required to file electronically, if the taxpayer's average payment meets the minimum threshold (\$5,000 for sales and use, \$10,000 or more for all other tax types). A taxpayer may also choose to participate voluntarily when not required to do so. Voluntary participants are subject to the same rules and regulations as persons required to participate. Additional information and the Electronic Funds Transfer Agreement form, may be obtained on the Department's website or by contacting the Department at (615) 253-0704.

#### **Confidentiality**

Tax information is sensitive and confidential. Tennessee Department of Revenue employees are required to protect all tax information and treat it in a confidential manner. Tenn. code Ann. Section 67-1-1709 provides that unauthorized disclosure of return or tax information is a felony.