

Form IT-9: Application for Extension of Time to File Instructions

Who should get an extension of time to file? You must get an extension of time to file if you are required to file a 2016 Indiana individual income tax return, but cannot file by the April 18, 2017 due date. Whether you owe additional tax, are due a refund, or are breaking even, you still need to file for an extension.

How to get an extension of time to file. If you filed for a federal extension of time to file (Form 4868) by April 18, 2017, then you automatically have an extension with Indiana. If not, you may file Form IT-9 to request an extension with Indiana.

Filing due date. Both the federal extension (Form 4868) and Indiana extension (Form IT-9) extend the time to file your Indiana tax return to Nov. 14, 2017.

What if you owe? Filing for an extension does not also extend the deadline for paying any tax due. If you expect to owe when you file your tax return, you should pay at least 90% of the amount you expect to owe by the April 18, 2017 original due date. You may make a payment with the filing of Form IT-9, or online by using the state's e-Pay

application. Simply visit our website at www.in.gov/dor/4340.htm and follow the prompts for making an *Individual extension payment* (making a payment online will be considered to be filing for an extension, and will extend your time to file to Nov. 14, 2017).

Interest is due on all amounts paid after the April 18, 2017 due date.

Penalty will not be due if you:

- File by Nov. 14, 2017;
- Paid at least 90% of the tax you expected to owe by April 18, 2017, and
- Pay any remaining amount due when you file.

How to file. Complete the worksheet below to figure how much you will need to pay. If filing a joint return, include your spouse's income. If you don't owe, complete *Part 2: Nonpayment Information* on the front of this form.

How to pay. If paying, make your check or money order payable to the Indiana Department of Revenue. Write your Social Security number on your check or money order. Payments must be made with U.S.

funds. To pay by using your MasterCard® or VISA®, call 1-800- 2-PAY TAX (1-800-272-9829). A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

Pay online. If you need to make an extension payment, you may file your application for an extension of time to file online. Visit our web site at www.in.gov/dor/4340.htm and follow the prompts for making an *Individual extension payment*.

Claim your payment. Add your extension payment to any estimated tax paid, and report on line 3 of either the Form IT-40, Schedule 5, or Form IT-40PNR, Schedule F.

Military personnel stationed in a presidentially declared combat zone should see the Form IT-40 or Form IT-40PNR instruction booklet for special filing instructions. You can access these instruction booklets online at www.in.gov/dor/5506.htm.

Worksheet to figure your 2016 extension payment – see instructions below

A. Total estimated income for 2016	A	
B. Total exemption amount (see Line B instructions below)	B	
C. Amount subject to tax (line A minus line B)	C	
D. Amount of state income tax due (line C x .033)	D	
E. Amount of county income tax due (line C x the appropriate county tax rate(s); see Line E instructions below)	E	
F. Anticipated state and county tax due for 2016 (add line D and line E)	F	
G. Subtotal: multiply line F by 90 percent (.90)	G	
H. Total credits (including 2016 state and county income tax withheld, estimated tax payments, etc.)	H	
I. Minimum required extension payment: line G minus line H	I	
J. Enter portion of line I that represents your state tax due	J	
K. Enter portion of line I that represents your (and spouse's if same county) county tax due. Enter 2-digit county code (from county tax chart) <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> Enter on Part 1: Payment Information, line 2b	K	
L. Enter portion of line I that represents spouse's county tax due if for a different county than the one on line K. Enter 2-digit county code (from county tax chart) <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> Enter on Part 1: Payment Information, line 3b	L	

Line B – Multiply the number of exemptions claimed on your federal return by \$1,000. Add \$1,500 for each eligible dependent child. If you are age 65 or older and/or blind, add \$1,000 for each additional exemption.

Limitation. If you are a nonresident alien (not a U.S. citizen and does not meet the green card test) you may claim only one \$1,000 exemption (even if married filing jointly and/or with dependents).

Line E – Multiply the amount on line C by the appropriate county tax rate(s). Find your

county tax rate and 2-digit county code number on the chart on the back of Schedule CT-40 or Schedule CT-40PNR, located at www.in.gov/dor/5506.htm

Line H – Enter your anticipated credits, including 2016 state and county withholding amounts, estimated tax payments, and any other credits you may have.

Line I – This is your extension payment. Enter this amount on *Part 1: Payment Information*, line 4, on the front of this form.

Line J – Enter the amount from line I that represents the portion of Indiana state income tax you are paying on *Part 1: Payment Information*, line 1, on the front of this form.

Lines K and L – If the amount on line I also includes county tax, enter that portion on *Part 1: Payment Information*, line 2b, on the front of this form. Only break out your spouse's county tax if spouse owes tax to a county other than yours. Enter that portion on *Part 1: Payment Information*, line 3b.





INFORMATION BULLETIN #18

INCOME TAX

AUGUST 2014

(Replaces Information Bulletin #18, dated November 2011)

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

REFERENCE: IC 6-8.1-6-1; IC 6-8.1-10-2.1; IC 6-8.1-10-7

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.

SUMMARY OF CHANGES

Apart from technical, nonsubstantive changes, this version of the bulletin has been changed to provide that the due date of a filing extension for individual adjusted gross income tax is treated the same as an extension granted because of a federal due date extension. This bulletin also reflects a change in the calculation date for a late payment penalty.

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

With a Federal Extension

If the taxpayer has filed a valid federal extension, Form 4868, and 90 percent of the state and/or county 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 30 days 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.

Without a Federal Extension

If the taxpayer does not have a federal extension, the Application for Automatic 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 complete and file Form IT-9 on or before the original due date of the Indiana individual income tax return. An Indiana extension (Form IT-9) extends the due date to the same due date as a federal extension plus 30 days. A federal extension is an automatic 6-month extension. If an application for extension is filed, at least 90 percent of the state and county tax due for the entire tax year must have been paid by the taxpayer and withheld by the taxpayer's employer to avoid penalty.

The form and payment should be sent to:

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

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 or county tax due.

If the taxpayer does not have a federal extension, he is required to file Form IT-9, even if there is no tax due on his 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 by completing Form IT-9, Part 2: Nonpayment Information. Form IT-9 extends the taxpayer's Indiana due date to the same date as if a federal extension was granted, plus 30 days.

II. PENALTY AND INTEREST CHARGES

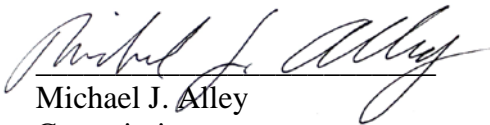
Form IT-9 or a federal extension does not extend the due date for the payment of the tax. A penalty may be assessed on any state or county tax paid after the due date of the return. However, a penalty will not be assessed if the taxpayer files the income tax return within the extension period and the 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
- The tax is 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 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 www.in.gov/dor/3618.htm. The interest should be added to the amount shown as due on the tax return.

Copies of Form IT-9 and schedules are available on the department's website at www.in.gov/dor/4439.htm.



Michael J. Alley
Commissioner