The statutory due date of the return is the fifteenth day of the fourth month commencing after the end of the taxpayer's year.

Make your check payable to the Tennessee Department of Revenue for the amount on Line 4 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

Should you need assistance, please contact the Taxpayer and Vehicle Services Division by calling our statewide number at 1-800-342-1003 or (615) 253-0600. You may file the INC 251 through the internet at www.Tennessee.gov/revenue.

Please provide the county and city (if within an incorporated municipality) of the taxpayer’s legal residence on the lines below.

County ____________________________________________________________
City _______________________________________________________________

APPLICATION FOR EXTENSION OF FILING TIME: Check the box to the left to apply for a six-month extension of filing time to file the Individual Income Tax Return. If a payment is made with this request, complete Lines 1 through 4 below. An extension shall be granted provided that either this form or a copy of the taxpayer’s federal extension request is attached to the return filed on or before the extended due date. Interest will accrue on unpaid tax from the original due date of the return until the date paid. No penalty will accrue with a valid extension. If the return is not filed with payment of the tax due by the extended due date, penalty will accrue as though no extension had been granted.

PREPAYMENT OF TAX: Check the box to the left if using this form to make a prepayment of individual income tax for the taxable year shown above. Enter the amount of payment on Line 4 below.

CHECK THE APPLICABLE BOX:

☐ Single ☐ Married Filing Jointly ☐ Married Filing Separately (enter spouse's SSN above) ☐ Trust ☐ Partnership ☐ Limited Liability Company ☐ Estate

WRITE NUMBERS LIKE THIS

123 456 78 90

ROUND TO THE NEAREST DOLLAR

1.TOTAL TAXABLE INCOME (Dividend Income plus interest income)................................. (1)  00
2.SUBTRACT EXEMPTION

$1,250 if single or married filing separately ........................................ (2)  00
$2,500 if married filing jointly

3.AMOUNT SUBJECT TO TAX (Line 1 less Line 2).................................................. (3)  00
4.EXTENSION PAYMENT/PREPAYMENT (See instructions on reverse) .................................. (4)  00

RV-R0003601
FOR OFFICE USE ONLY

Taxpayer's Signature Spouse's Signature Date

Tax Preparer's Signature Date Telephone

Preparer's Address City State Zip
INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF FILING TIME/PREPAYMENT OF INDIVIDUAL INCOME TAX

Taxpayer Information:

(1) Enter the beginning date (for example: 1/1/2007) in the block for the “Taxable Year Beginning” date and the ending date (for example: 12/31/2007) in the block for “Taxable Year End” date.

(2) If known, enter the taxpayer’s Tennessee individual income tax account number in the “Account Number” block. If not known, leave blank, and the Department of Revenue will determine the correct account number from (3) below.

(3) Individual taxpayers enter the taxpayer’s social security number in the “Your SSN” block. If married filing jointly, also enter the spouse’s social security number in the “Spouse’s SSN” block. If filing for trust, partnership, limited liability company, or estate, enter the federal employer identification number (FEIN) in the “FEIN” block. These entries are critical to ensure the tax payment is credited to the correct account.

(4) Enter the taxpayer’s name, spouse’s name (if filing a joint return), and the taxpayer’s mailing address (street, city, state, and zip code) in the block provided.

(5) Enter the taxpayer’s legal county and city of residence in Tennessee for this filing period (the city of residence may be different from the mailing address city) in the block provided. This is essential for proper allocation of the local jurisdiction’s portion of the tax payment.

(6) Check the appropriate block to indicate whether the taxpayer is requesting an extension of filing time or making a prepayment of the anticipated tax liability. Taxpayers may make prepayments on multiple occasions using this form.

(7) Check the applicable box to indicate the taxpayer’s filing status.

Computation of Extension Payment or Prepayment of Tax:

Note: If making a tax prepayment prior to the end of the tax year, skip to Line 4 and complete only Line 4 of the form.

Line 1: For extension requests only, enter the taxpayer’s total taxable interest and dividend income for the tax year indicated by the tax year beginning and ending dates at the top of the form. For taxpayer’s filing joint returns where only one spouse is either blind or quadriplegic, enter only one-half of the joint income from taxable interest and dividends. Total taxable income may be estimated.

Line 2: For extension requests only, indicate the appropriate amount of exemption allowed. Individual and business taxpayers enter $1,250. Taxpayers filing joint returns will enter $2,500. Taxpayers filing joint returns where only one spouse is either blind or quadriplegic, enter $1,250. If one spouse died during the tax year, a joint return may be filed for that year but not for future years.

Line 3: For extension requests only, calculate the amount of interest and dividend income subject to tax by subtracting the amount on Line 2 from the amount on Line 1.

Line 4: Enter the amount of the extension payment or tax prepayment being made. Tennessee income tax law does not require a payment in order to receive an extension. However, interest charges will accrue on any tax liability not paid by the original due date of the return. If making full payment of the tax liability with this extension request, enter 6% of Line 3 on Line 4.

Taxpayer’s Signature Block:

The taxpayer (and spouse, if married filing jointly) must sign and date the form in the block provided at the bottom of the form. If the taxpayer or spouse is deceased, the representative of the estate must sign. If the form is being prepared by a tax preparer, the tax preparer must sign and date the form in the space provided and provide the preparer’s address and telephone number. If the taxpayer is unavailable to sign, the form will be accepted if the tax preparer signs and dates the form and provides the preparer’s address and telephone number.

When completed, send the form and the tax payment to the Tennessee Department of Revenue at the address indicated at the top of Page 1 of the form. The form must be submitted no later than the statutory due date of the return - the fifteenth day of the fourth month commencing after the end of the taxpayer’s year.