INC 253



Thank you for filing your return electronically with the Tennessee Department of Revenue. This voucher is to be used only to submit your payment. Please do not send a copy of your tax return with the payment since it has already been received electronically.

# **INSTRUCTIONS**

### Who must use a payment voucher?

If you e-filed a Tennessee income tax return (Form INC 250) and you owe tax, you must submit this payment voucher if you pay by check or money order. If you authorized withdrawal of the payment by electronic funds withdrawal or paid by credit card, do not file this payment voucher. To find out more about your payment options, visit the Department's Website (www.TN.gov/revenue).

### When do I pay?

You must pay the amount due no later than the statutory due date of the return (the fifteenth day of the fourth month following the end of the taxpayer's tax year) to avoid interest and penalties.

#### How do I prepare my payment?

Make your check or money order payable to the Tennessee Department of Revenue for the full amount you owe. Ensure your social security number and filing period are on the check.

### How do I prepare the payment voucher?

**Block 1:** Enter the social security number (SSN) of the taxpayer filing the return. If filing a return for a trust, estate, or partnership enter the FEIN of the trust, estate, or partnership in lieu of a social security number.

**Block 2:** If filing a joint return, enter the spouse's SSN in the space provided. Do not include your spouse's name and SSN if you filed separate returns.

Block 3: Enter the filing period for which the payment is being made.

Block 4: Enter the amount of your payment in the spaces provided.

**Block 5:** Enter the taxpayer's name and address information. If filing a joint return, enter the spouse's name. If filing as an estate, trust, or partnership enter the entity name and location address.

Foreign entities enter, in addition to the entity name and address information, the country name, the foreign province or county, and the entity's foreign postal code. Do not abbreviate the country name.

## Mailing the payment voucher and payment.

Detach the payment voucher at the line indicated below. Enclose your check or money order with your voucher. Please do not staple or clip your check to your voucher. Detach any check stubs.

Fee for payments returned by banks — The law allows the Department of Revenue to charge a penalty of one percent, but not less than \$15, when a check, money order, or electronic payment is returned by a bank for nonpayment. On the third and subsequent instances, the penalty is ten percent, but not less than \$15, per incident.

#### Where do I send my payment and payment voucher?

Send your payment and this payment voucher to: Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, Tennessee 37242

### What if I have questions?

You may contact the Tennessee Department of Revenue at (615) 253-0600. Persons living in Tennessee but outside the Nashville calling area may call toll-free at (800) 342-1003.

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Detach Here and Mail With Your Payment

INC
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# Payment Voucher

Do not staple or attach this voucher to your payment.

	1 Your social security number (SSN) - provide FEIN if an Estate, Trust, or Partnership		If a joint return, SSN shown second on your return		3 Filing period	4 Amoun		eck or m	ck or money order	
							Dollars			Cents
be	5 Your first name, or entity name if filing as an Estate, Trust, or Partnership			Middle In	141 - 1	Vour loot name				
or ty	5 Your first name, or entity name if filing as an Esta	arthership Middle		ntiai	Your last name					
i i	If a joint return, spouse's first name			Middle In	nitial	Spouse's last name				
Print										
	Home address (number and street)		Apt. no. City		ty or post office		State	ZIP Code	NOTE:	If a foreign ad- also complete
									spaces	
	Foreign country name				Foreign province/county				Foreign postal code	