



# Professional Privilege Tax Notice COVID-19 Tax Filing Extension

Notice #20-11

April 2020

## Tax Filing and Payment Extension: COVID-19 Relief

### Filing Extension for Professional Privilege Tax

The Tennessee Department of Revenue has extended the due date for filing and paying the professional privilege tax from June 1, 2020 to July 1, 2020.

Interest and late filing penalties will not be applied to returns filed and payments made on or before this extended due date.

### Professions Subject to Professional Privilege Tax

Beginning this year, only the following professions, which are licensed in Tennessee, are subject to professional privilege tax:

- agents, broker-dealers, and investment advisors registered under Title 48 of the Tennessee Code;
- attorneys;
- lobbyists; and
- physicians and osteopathic physicians.

All other professions previously subject to the professional privilege tax are now exempt.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. § 67-1-114; Tenn. Code Ann. § 67-4-1702; Public Chapter 478 (2019).