

RULE

**Department of Revenue
Policy Services Division**

Corporation Income and Franchise Tax Filing Extensions
(LAC 61:III.2503)

Under the authority of R.S. 47:1511, 1514, 287.614(D), 612, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division adopts LAC 61:III.2503, to require taxpayers who are unable to file the state corporation income and franchise tax return by the due date to request an extension to file.

The Secretary of the Department of Revenue is authorized, but not required, to accept an extension of time to file a federal corporation income tax return as an extension of time to file a Louisiana corporation income and franchise tax return. It has been the Louisiana Department of Revenue's (LDR) practice in past years to use this authorization to accept federal extensions, with copies of the federal extensions submitted with the Louisiana return. However, the IRS grants automatic federal extensions for which no confirmation is issued to the taxpayer. Therefore, the lack of such confirmation has made it impossible for taxpayers to attach an approved copy of the federal extension to their state returns. Beginning with returns due on or after January 1, 2010, corporate taxpayers who need additional time to file their Louisiana corporation income and franchise tax returns will need to either request a specific state filing extension or submit a copy of the taxpayer's federal Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns on or before the return due date.

Title 61

REVENUE AND TAXATION

**Part III. Department of Revenue—Administrative
Provisions and Miscellaneous**

Chapter 25. Returns

**§2503. Corporation Income and Franchise Tax Filing
Extensions**

A. The secretary may grant a reasonable extension of time to file a state corporation income and franchise tax return, not to exceed seven months, from the date the return is due.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.

2. A taxpayer may request a state filing extension by submitting:

a. a Louisiana Application for Extension to File Corporation Income and Franchise Tax, Form CIFT-620Ext; or

b. an application for an automatic extension of time to file a federal return; or

c. an electronic application.

B. Filing Extension Does Not Extend Time to Pay Tax

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, estimated income taxes due should be paid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 287.614(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:000 (March 2010).

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