



**Revenue Information Bulletin No. 23-011<sup>1</sup>**

**May 5, 2023**

Corporation Income & Franchise Taxes  
Fiduciary Income Tax  
Partnership Income Tax

**Corporation Income and Franchise, Partnership, and  
Fiduciary Income Return Filing Extensions**

The purpose of this guidance is to provide general information for corporation income and franchise (“CIFT”), partnership and fiduciary income taxpayers on Louisiana’s income tax filing extension as well as the consequences of filing the CIFT, partnership or fiduciary income tax return late or paying the tax late.

**Requesting an Extension of Time for Filing a Return:**

**Corporation Income and Franchise Taxes**

Effective for tax years beginning January 1, 2022, [Louisiana Revised Statute 47:287.614\(D\)](#) reduces the allowed filing extension period for CIFT returns from seven-months to six-months, or the extended due date of the federal return, whichever is later. CIFT taxpayers who cannot file their return by the due date will obtain a six-month state extension if they timely requested an extension for federal income tax purposes. Taxpayers do not need to file a paper or electronic extension request form to obtain the filing extension. However, they must check the box on Form CIFT-620, *Louisiana Corporation Income Tax and Franchise Tax Return*, indicating that they have timely requested an extension for federal income tax purposes<sup>2</sup>. For 2022 calendar year filers, the due date is May 15, 2023 and the extended due date is November 15, 2023. Importantly, the six-month extension of time to file is **not an extension of time to pay taxes due**.

*Franchise tax only filers not eligible for extension:* The extension only applies to Corporation Franchise Tax (CFT) if you are also filing a Corporation Income Tax return (CIT). Taxpayers filing a Franchise Tax only return such as a QSub or LLC that is treated as a disregarded entity for income tax purposes or a corporation that has nexus for CFT but not CIT are ineligible for a filing extension pursuant to [Louisiana Revised Statute 47:612](#).

<sup>1</sup> This bulletin was amended on May 12, 2023, to add Footnote 2 and 5 and renumber the remaining footnotes.

<sup>2</sup> Taxpayers described under Internal Revenue Code Section 6072(b) and (d) whose federal due date is after the Louisiana due date will be considered to have requested a federal extension. These taxpayers must check the box on Form CIFT-620 indicating that they have timely requested an extension for federal income tax purposes.

## **Partnership and Fiduciary Income Taxes**

Effective for tax years beginning January 1, 2022, [Louisiana Revised Statute 47:103\(D\)\(2\)](#) allows an automatic six-month extension of time to file partnership and fiduciary income tax returns. Partnership and fiduciary income taxpayers who cannot file their return by the due date do not need to file a paper or electronic extension request form to obtain the automatic filing extension.

For 2022 calendar year filers, the due date is May 15, 2023 and the extended due date is November 15, 2023. Importantly, the six-month extension of time to file is **not an extension of time to pay taxes due**.

### **Interest and Penalties for Late Return Filing and Late Payments**

To avoid delinquent filing penalties, CIFT, partnership and fiduciary income taxpayers must file their return within the allotted six-month extension period<sup>3</sup>. To avoid interest and delinquent payment penalties, CIFT, partnership and fiduciary income taxpayers must remit their taxes due by the 15<sup>th</sup> day of the fifth month following the close of the taxable period<sup>4</sup>. [Louisiana Revised Statute 47:1602](#) provides the following:

- *Failure to file by extended due date:* CIFT, partnership and fiduciary income taxpayers who file after the extended due date will be assessed a delinquent penalty equal to five percent of the tax due for each 30 days, or fraction thereof, that the failure to file continues, not to exceed 25 percent of the total tax. The penalty will be assessed from the original due date; therefore, the penalty will be assessed at 25 percent of the total tax.
- *Failure to pay by due date:* CIFT, partnership and fiduciary income taxpayers who fail to pay their taxes due by the 15th day of the fifth month following the close of the taxable period will be assessed a delinquent payment penalty equal to five percent for each 30 days, or fraction thereof, not to exceed 25 percent of the total tax. The taxpayer will also be assessed interest on the total amount of their tax liability due at the prevailing rate found on [Form R-1111](#).
- CIFT, partnership and fiduciary income taxpayers will not be assessed a delinquent payment penalty if they are assessed a delinquent filing penalty for the same 30 days. The combined total of delinquent filing and payment penalties cannot exceed 25 percent of the total tax.

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<sup>3</sup> Acts 2022, No. 410 enacted LA R.S. 47:103(D)(3) and 287.614(D)(5) which states that all filing extensions provided are conditioned upon the filing of the required return within the extension time period. If the required return is not filed within the extension time period, there shall be no extension and any delinquent filing penalty shall be computed from the original due date of the return.

<sup>4</sup> The due date is May 15<sup>th</sup> for calendar year filers.

## **How to Make an Extension Payment**

To avoid interest and delinquent payment penalties, taxpayers must remit their taxes by the due date. The chart on the next page lists the options available to make an extension payment.

**Kevin J. Richard, CPA**  
**Secretary**

<b>Extension Payment Options:</b>	<b>Corporation Income &amp; Franchise Tax</b>	<b>Partnership Income Tax</b>	<b>Fiduciary Income Tax</b>
<b>Mail in a check</b>	You can mail a check with <a href="#">Form CIFT-620EXT-V</a> . This voucher can be printed through the <a href="#">Online Payment Voucher application</a> .	You can mail a check with <a href="#">Form R-6467V</a> . This voucher can be printed through the <a href="#">Online Payment Voucher application</a> .	You can mail a check with <a href="#">Form R-6466V</a> . This voucher can be printed through the <a href="#">Online Payment Voucher application</a> .
<b>Electronic payment through <a href="#">LaTAP</a><sup>5</sup></b>	Available if you have an LDR account number.	This option is not available for this tax.	Available if you have an LDR account number.
<b>Electronic payment through <a href="#">LDR Online Extension Payment</a> outside an account**</b>	Go to the <a href="#">Online Tax Extension Payment</a> page, select the tax type, and follow the prompts. You must have an LDR account number for this option.		
<b>Electronic payment through participating third party software</b>	Available if you have an LDR account number.	Available if you have an LDR account number.	Available if you have an LDR account number.
<b>Payment by debit or credit card through <a href="#">ACI Payments, Inc.</a></b> You must have an LDR account number for this option.	No login is required but a fee is charged to make the payment. When using this option, you must select “Income tax payment with extension” as the payment type.	No login is required but a fee is charged to make the payment. When using this option, you must select “extension payment” as the payment type where it says Composite Partnership.	No login is required but a fee is charged to make the payment. When using this option, you must select “extension payment” as the payment type where it says Fiduciary tax type.

\*You can register for an account in LaTAP and receive immediate access to your account.

\*\*Available May 10, 2023

<sup>5</sup> You can register for an account in LaTAP and receive immediate access to your account. An extension payment can be made through your LaTAP account or through the new non-login option.

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