

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Individual Income Tax Filing Extensions (LAC 61:III.2501)

Under the authority of R.S. 47:1511, 1514, 103(D), and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, declares an emergency to exist and adopts by emergency process the attached rule to require taxpayers who are unable to file the state individual income tax return by the due date to request an extension to file.

The secretary of revenue is authorized, but not required, to accept an extension of time to file a federal income tax return as an extension of time to file a Louisiana income tax return. It has been Louisiana Department of Revenue (LDR) practice in past years to use this authorization to accept federal extensions, with copies of the federal extensions submitted with the Louisiana return. The evolution of technology has allowed the IRS to grant federal extensions electronically, with no paper extension issued to the taxpayer. The increased use of “paperless” federal extensions has made it impossible for taxpayers to attach a copy of the federal extension to their state returns. At the same time, increased use of technology by LDR has made obtaining a state extension via the Internet possible. Beginning with the 2008 income tax return due in 2009, individual taxpayers who need additional time to file their Louisiana individual income tax returns will need to either request a specific state individual income tax filing extension or submit a copy of the taxpayer’s Federal Application for Automatic Extension of Time To File U.S. Individual Income Tax Return on or before the return due date.

The Department of Revenue has determined that this emergency action is necessary to prevent undue delay in notifying taxpayers and tax preparers of this new requirement and to prevent taxpayers from incurring late filing penalties and other related penalties as a result of failing to timely file for a state extension. This Emergency Rule becomes effective on December 29, 2008, and shall remain in effect for a period of 120 days or until this rule takes effect through the normal promulgation process, whichever comes first.

Title 61

REVENUE AND TAXATION

Part III. Administrative Provisions and Miscellaneous

Chapter 25. Returns

§2501. Individual Income Tax Filing Extensions

A. The secretary may grant a reasonable extension of time to file a state individual income tax return, not to exceed six months.

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 paper copy of an Application for Extension of Time to File Louisiana Individual Income Tax;

b. An electronic application for an extension via the Department of Revenue’s web site;
or

c. A paper copy of the IRS Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

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 taxes due should be paid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 103(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 33: