

i. If a taxpayer requested reconsideration of a denied federal extension and the extension is subsequently approved, the taxpayer must attach all documents required by the IRS for approving the reconsideration request to their return in addition to a statement from the IRS or the taxpayer that the reconsidered extension request has been approved.

ii. If a taxpayer requested reconsideration of a denied federal extension and the extension request remains denied, the taxpayer must file their return without further delay and attach the IRS statement informing the taxpayer that their reconsidered extension request remains denied.

C. - C.2. ...

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:552 (March 2010), amended LR 39:99 (January 2013), amended LR 49:702 (April 2023), LR 50:37 (January 2024).

Kevin J. Richard, CPA  
Secretary

2401#008

## RULE

### Department of Revenue Policy Services Division

#### Unrelated Infant Tax Credit (LAC 61:I.1931)

Under the authority of R.S. 47:297.23 and 1511 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:I.1931 relative to the adoption of Unrelated Infant Tax Credit.

Revised Statute 47:297.23 authorizes a refundable tax credit for the adoption of certain children who are unrelated to the taxpayer and less than two years old at the time of the adoption placement. The primary purpose of this Rule is to implement Act 452 of the 2023 Regular Session of the Louisiana Legislature.

This Rule is written in plain language with a readability score of 10.2 on the Coleman-Liau Readability Index. This Rule is hereby adopted on the day of promulgation.

#### Title 61

#### REVENUE AND TAXATION

#### Part I. Taxes Collected and Administered by the Secretary of Revenue

#### Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions

#### §1931. Credit for Adoption of Unrelated Infant

##### A. General

1. For tax periods beginning on or after January 1, 2023, and prior to January 1, 2029, Revised Statute 47:297.23 authorizes a refundable individual income tax credit for the adoption of certain unrelated children equal to \$5,000, per child.

2. The credit shall be allowed against the income tax liability for the taxable period in which the adoption is finalized.

## B. Definition

*Unrelated*—a taxpayer is unrelated if he or she is not the child's parent, stepparent, grandparent, brother, sister, uncle, or aunt, whether of the whole or half blood or by adoption.

## C. Claiming the Tax Credit

1. The taxpayer claiming the credit shall be listed as an adoptive parent on the adoption order or decree.

2. The credit is equal to \$5,000 per child.

3. In the case of two adoptive parents who do not file jointly as a married couple, the credit shall be claimed by the taxpayer claiming the child as a dependent on his or her federal and Louisiana individual income tax returns, unless provided for differently by the adoption order or decree.

4. The following documentation shall be attached to and filed with the individual income tax return on which the credit is claimed:

a. a copy of the adoption order or decree, and

b. a letter from the private agency as defined in Louisiana Children's Code Article 1169(1), or attorney who facilitated the adoption stating when the infant was placed with the adoptive parents.

5. Failure to provide the documentation required in Paragraph 4 of this Subsection shall result in disallowance of the credit.

D. Other Tax Benefits Disallowed. A taxpayer claiming an adoption tax credit shall not receive a deduction pursuant to R.S. 47:297.21 for the same child.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:297.23 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Policy and Planning Division, LR 50:38 (January 2024).

Kevin J. Richard, CPA  
Secretary

2401#012

## RULE

### Department of Wildlife and Fisheries Wildlife and Fisheries Commission

#### Derelict Crab Trap Removal Program (LAC 76:VII.367)

Notice is hereby given in accordance with the Administrative Procedure Act, R.S. 49:961 et seq., and through the authority granted in R.S. 56:332(N), that the Wildlife and Fisheries Commission amends LAC 76:VII.367 to temporarily close a portion of state inside waters to the use of crab traps in order to facilitate the removal of abandoned crab traps in these waters.

These abandoned crab traps can cause navigational hazards, user-group conflicts, and cause stress on the state blue crab stock by continuing to fish after being abandoned or displaced. Traps are often displaced or abandoned due to storm and tidal movements, theft, captured in another fisherman's gear, or from having the floats cut by propellers. The removal of these traps is necessary to keep Louisiana's coast pristine and to facilitate improvement in the blue crab stock.