

Chapter 25. Returns

2. The delinquency was directly attributable to an extraordinary circumstance beyond the taxpayer's control such as, but not limited to, the following:

a. An actual or threatened event, other than a presidential or gubernatorial declared disaster or emergency, such as fire or casualty; and

b. An action against the taxpayer's tax preparer or legal representative for acts constituting fraud, theft, embezzlement, fraudulent conversion, or misappropriation of the taxpayer's property.

AUTHORITYNOTE: Promulgated in accordance with R.S. 47:1511.

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:1335 (September 2021).

§2125. Request for Abatement of Presumed Penalty

A. A request for abatement of penalty under this section shall be limited to the following instances:

1. A penalty is assessed pursuant to the presumption in R.S. 47:1604.1(A)(2)(a) and the taxpayer is requesting abatement based on the exception set forth in R.S. 47:1604.1(A)(2)(b); or

2. A penalty is assessed pursuant to a presumption of willful disregard in accordance with R.S. 47:1604.1(E)(3) and the taxpayer is requesting abatement on the basis that good cause exists for the failure to timely pay collected or withheld taxes.

B. This section does not apply to any penalty assessed pursuant to R.S. 47:1604.1(A)(1).

C. Taxpayers requesting an abatement of penalty based on the exception set forth in R.S. 47:1604.1(A)(2)(b) or R.S. 47:1604.1(E)(3) shall comply with the following procedures:

1. a request for abatement shall be in writing, on a form prescribed by the secretary and shall:

a. contain a clear explanation detailing the basis for reasonable cause and good faith, or good cause;

b. be signed and dated by the taxpayer or an authorized representative with personal knowledge of the facts;

c. be accompanied by documentation supporting the basis for the request; and

d. be submitted to the Department of Revenue prior to the date that the assessment of the penalty pursuant to the presumption in R.S. 47:1604.1(A)(2)(a) or R.S. 47:1604.1(E)(3) becomes final in accordance with R.S. 47:1565(B).

AUTHORITYNOTE: Promulgated in accordance with R.S. 47:1511.

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 47:1334 (September 2021).

§2501. Individual Income Tax Filing Extensions

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six 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 one of the following:

a. a paper Louisiana Department of Revenue form requesting a filing extension;

b. a paper copy of the taxpayer's Internal Revenue Service form requesting an extension to file a federal income tax return for the same taxable period; or

c. an electronic application.

3. An electronic application may be submitted by:

a. the Department of Revenue's web site;

b. tax preparation software; or

c. any other electronic method authorized by the secretary.

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 must be paid on or before the original due date.

C. A tax preparer subject to the electronic filing mandate under LAC 61:III.1501.B must file an electronic application for a state filing extension for individual income taxes.

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

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1137 (June 2009), amended LR 36:73 (January 2010), LR 39:103 (January 2013), LR 45:1809 (December 2019).

§2503. Corporation Income and Franchise Tax Filing Extensions

A. *Louisiana Revised Statute* Title 47, Section 287.614(D) provides that 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 must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

- a. the Department of Revenue's web site at www.revenue.louisiana.gov/extensions;
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

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, income and franchise taxes due must be prepaid on or before the original due date.

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

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:552 (March 2010), amended LR 39:99 (January 2013).

§2505. Filing Extensions for Partnerships filing Composite Returns

A. Revised Statute Title 47, Section 1514 provides that the secretary may grant a reasonable extension to file any tax return due under this subtitle, not to exceed six months, from the date the return is due.

1. To obtain a filing extension for filing a partnership/partnership composite return, partnerships must make the request on or before the tax return's due date.

2. A partnership must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

- a. the Department of Revenue's web site at www.revenue.louisiana.gov/extensions;
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

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, income taxes due must be prepaid on or before the original due date.

AUTHORITYNOTE: Promulgated in accordance with R.S. 47:1511 and 47:1514.

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 40:801 (April 2014), LR 48:1106 (April 2022).

§2507. Fiduciary Income Tax Filing Extensions

A. Pursuant to R.S. 47:103(D), the secretary may grant a reasonable extension of time to file a state income tax return, not to exceed six months from the date the return is due.

1. To obtain a filing extension for filing a fiduciary return, estates and trusts must make the request on or before the due date of the tax return.

2. For taxable periods beginning on or after January 1, 2019, an estate or trust must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:

- a. the Department of Revenue's web site;
- b. tax preparation software; or
- c. any other electronic method authorized by the secretary.

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, income taxes due must be prepaid on or before the original due date.

AUTHORITYNOTE: Promulgated in accordance with R.S. 47:103(D) and 1511.

HISTORICALNOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 45:1810 (December 2019).

Chapter 27. Transferable Income and Franchise Tax Credits

§2701. Public Registry of Motion Picture Investor Tax Credit Brokers

A. This Section is applicable to all persons or persons employed by or representing an entity engaged in the sale or brokerage of motion picture investor tax credits which are granted, issued or authorized by the state pursuant to R.S. 47:6007. Every person who meets any of the below-provided requirements shall be subject to the requirements of R.S. 47:6007(C)(7).

B. Definitions

Actively Participate—any person or person employed by or representing an entity in a sale/brokerage of motion picture tax credits when the person:

a. holds himself/herself out to be engaged in the business of selling or brokering motion picture investor tax credits either on their own behalf or on behalf of the entity; or

b. has a history of frequent, regular, and repeated sales of motion picture investor tax credits either on their own behalf or on behalf of the entity; or

c. did not purchase the credits at issue for his/her/its own personal use. Any person failing to meet any of the above-mentioned criteria shall be presumed a non-seller or non-broker and thus not subject to the requirements of R.S. 47:6007(C)(7).