

RULE

Department of Revenue Office of the Secretary

File Date of Returns and Other Documents; Payment Dates (LAC 61:I.4911)

Under the authority of R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Office of the Secretary has adopted LAC 61:I.4911, pertaining to the delivery date and timely filing of various documents including returns, reports, and other documents and the timely delivery of payments.

The Department administers a number of taxes and fees whose returns and payments are required to be filed by a prescribed date. Other documents, including reports, are also required by various statutes to be submitted to the department. Since delivery of these documents can be accomplished by means other than the United States Postal Service, the Secretary intends these rules to provide guidelines as to what constitutes timely filed returns, reports, other documents and payments when delivered by United States Postal Service, couriers, taxpayers or their representatives or via electronic means.

Title 61

REVENUE AND TAXATION

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

Chapter 49. Tax Collection

§4911. File Date of Returns and Other Documents; Payment Dates

A. Definitions. For the purposes of these rules, the following terms shall have the meanings ascribed to them in this section:

Courier—a messenger other than the United States Postal Service that delivers parcels, packages and the like containing returns, reports, other documents or payments.

Electronically—by computer, telephone or internet.

Postage—the amount of money paid for the delivery of a piece of mail by the United States Postal Service.

Postage Meter—the postage printing die and postage registering mechanism of a mailing machine which must meet postal service test specifications and is subject to inspection by the United States Postal Service.

Postmark—an official mark made by the United States postal service on a piece of mail to cancel the stamp and to indicate the place and date of sending.

B. File Date of a Return, Report and Other Document

1. Delivery by the United States Postal Service. A return, report or other document in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed on the date postmarked by the United States Postal Service. The postmark must bear a date on or before the last date prescribed for filing the return, report or other document in order to be considered timely filed. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the return, report or other document is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service

postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

2. Delivery by Courier. A return, report or other document delivered by courier is deemed filed on the date it is delivered to the department's headquarters or a regional office.

3. Delivery by the Taxpayer. A return, report or other document delivered by the taxpayer or a representative of the taxpayer is deemed filed on the date it is delivered to the department's headquarters or a regional office.

4. Electronically Filed. A return, report or other document filed electronically is deemed filed on the date transmitted to the department or to a third party acting as the department's agent.

5. Electronic Payment as a Substitute. In the case where a taxpayer is allowed to and has elected to have an electronic payment represent his return, the return shall be considered filed on the date the transmitted funds are posted to the State of Louisiana's bank account.

C. Payment Dates

1. Delivery by the United States Postal Service

a. A payment made in conjunction with the filing of a tax return and submitted in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed paid on the date it is postmarked. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the payment is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

b. Any payment other than that described in paragraph (C)(1)(a) above including but not limited to payments of billing notices and unidentified payments is deemed paid on the date it is delivered to the department's headquarters or a regional office.

2. Delivery by Courier. A payment delivered by courier is deemed paid on the date it is delivered to the department's headquarters or a regional office.

3. Delivery by the Taxpayer. A payment delivered by the taxpayer or a representative of the taxpayer is deemed paid on the date it is delivered to the department's headquarters or a regional office.

4. Electronic Remittance. A payment remitted electronically is deemed paid on the date the transmitted funds are posted to the State of Louisiana's bank account. A taxpayer required by the provisions of R.S. 47:1519 (B) and LAC 61:I.4910 to pay by electronic funds transfer must comply with the statutes and regulations governing electronic funds transfers, as well as written procedures prescribed by the department, in order to have the payment deemed timely paid.

5. Dishonored Payment. A payment remitted to the department that is later dishonored by the taxpayer's financial institution or the taxpayer's representative's financial institution is not deemed paid until the date the replacement funds are posted to the State of Louisiana's bank account or guaranteed money is delivered to the department's headquarters or a regional office.

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

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Office of the Secretary, LR 27:0000 (August 2001).

Cynthia Bridges
Secretary

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