

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Interest Waiver and Filing Extensions Following Disasters (LAC 61:III.2111)

Under authority of R.S. 47:1601(A)(2)(e) and 1511 and in accordance with provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, is issuing an emergency rule to adopt LAC 61:III.2111 to provide automatic extensions and interest waivers for tax returns filed by taxpayers located in disaster areas.

This emergency rule is necessary to provide relief to the affected taxpayers and to allow additional time to file returns without having to request extensions. This Emergency Rule is effective October 20, 2005, and shall remain in effect for the maximum period allowed under the Administrative Procedure Act or adoption of the permanent rule, whichever occurs first.

Title 61

REVENUE AND TAXATION

Part III. Department of Revenue—Administrative Provisions and Miscellaneous

Chapter 21. Interest and Penalties

§2111. Interest Waiver and Filing Extensions Following Disasters

A. The following provisions apply to all returns due following a disaster.

1. Automatic Extensions. Taxpayers located within the disaster areas will automatically be granted the applicable statutory extensions for filing returns without having to file an application for extension.

2. Interest Waiver. Interest on these returns due as a result of a disaster may be waived in accordance with the following guidelines:

a. If the return is filed within the applicable statutorily provided extension period, interest will be automatically waived.

b. If the return is filed after the applicable statutorily provided extension period, the taxpayer must file a written request to have the interest waived.

3. Tax Preparers. If a taxpayer's tax preparer is located within the disaster area, and as a result the taxpayer's returns are not timely filed, the taxpayer must make a written request for interest due as a result of the disaster to be waived.

4. Consolidated Returns. Taxpayers filing consolidated returns for locations within and without the disaster areas should file returns using the information available at the time the return is due. When the amended return is filed to accurately reflect the taxpayer's information, the taxpayer should attach a written request to waive any interest due as a result of the disaster.

B. Definitions

Disaster area—a parish or location that has been declared a disaster area by the President.

AUTHORITY NOTE: Adopted in accordance with R.S. 47:1601(A)(2)(e) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR:32