LOUISIANA DEPARTMENT of REVENUE
TAX POLICY & PLANNING
Revenue Information Bulletin

Revenue Information Bulletin No. 26-022
November 23, 2026
Corporation Income Tax

Nonprofit Corporate Income Tax Exemption-Change in Procedure

Purpose

This bulletin notifies nonprofit corporations claiming a total or partial exemption from Louisiana corporation income tax pursuant to La. R.S. 47:287.501(A) of a change in the Department of Revenue's registration procedure. An organization that is already registered with the Department as exempt from Louisiana corporation income tax does not need to register again.

New Registration Process

An organization claiming a total or partial exemption pursuant to La. R.S. 47:287.501(A) must register online through LaTAP. An applicant must log in to an existing account or create a new account.

The applicant must provide:

- The organization's legal name;
- The organization's Federal Employer Identification Number (FEIN); and
- The organization's mailing address.

The Department will verify the organization's federal tax-exempt status through the IRS Tax Exempt Organization Search ("TEOS"), an online database of organizations registered as exempt from federal income tax.

If the Department is unable to verify the organization's exempt status through TEOS, the Department will request an IRS determination letter or other documentation establishing the organization's federal tax-exempt status from the applicant. The requested documentation must be submitted to the Department within 30 days of the request.

Approval and Continuing Filing Requirements

Once the Department verifies the organization's federal tax-exempt status, the Department will notify the organization that its registration has been approved.

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

An organization registered as partially exempt remains subject to the Louisiana corporation income tax filing requirements. The organization must report all unrelated business taxable income or other income that is not exempt from federal income tax under I.R.C. Sections 501 or 401(a) on Form CIT-620 for each taxable period.

An organization registered as totally exempt is not required to file Form CIT-620 for a taxable period unless it has unrelated business taxable income or other income that is not exempt from federal income tax under I.R.C. Sections 501 or 401(a) for the taxable period.

Every registered organization is required to notify the Department if its federal tax-exempt status is revoked, changed, or terminated.

Denial of Registration

The Department will deny an application if it cannot verify the organization's federal tax-exempt status through TEOS or other documentation submitted by the organization, or if the organization does not timely provide documentation requested by the Department to establish federal tax-exempt status.

The Department will notify the organization of the denial. The organization will then be registered as a corporation subject to the corporation income tax provisions of Part II-A of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes and will be required to file Form CIT-620 for each taxable period.

Old Registration Procedure

Previously, an organization claiming an exemption pursuant to La. R.S. 47:287.501(A) was required to file a Louisiana income tax return in the same manner as other corporations.

To claim a partial exemption, the organization was required to submit a copy of its Internal Revenue Service (IRS) ruling establishing its exempt status with its return, report any income subject to federal income tax on its Louisiana return, and include a statement that all other income was exempt from federal income tax under I.R.C. Sections 501 or 401(a).

To claim a total exemption, the organization was required to submit the same IRS ruling with its return and include a statement that none of its income was subject to federal income tax.

Questions about registration of a nonprofit corporation should be sent to CentralReg@la.gov. Questions regarding this Bulletin should be sent to PolicyIncome@la.gov. Please include RIB 26-022 in the subject line of any email sent to the LDR regarding this Bulletin.

Jarrod J.Coniglio
Secretary

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