

*Historical Note: Updated 9/7/2016 to include St. James and West Baton Rouge Parishes*

**Revenue Information Bulletin No. 16-047**  
**August 18, 2016**

**Tax Relief to Individuals and Businesses Affected by South Louisiana Severe Storms and Flooding**  
**Return Filing and Tax Payment Deadlines Extended**

The Louisiana Department of Revenue is granting filing and payment extensions to taxpayers whose homes, principal places of business or critical tax records are located in parishes declared federal “disaster areas” by President Obama following severe storms and flooding in South Louisiana in August 2016. The declared disaster areas include the following parishes: Acadia, Ascension, Avoyelles, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jefferson Davis, Lafayette, Livingston, Pointe Coupee, St. Helena, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermillion, Wahington and West Feliciana. If additional parishes are declared federal disaster areas by President Obama, they will receive the same relief.

For tax returns and payments submitted by the extended deadline, the Department of Revenue will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any return or amount on which penalty or interest began accruing before August 11, 2016, will not be eligible for this relief.

Affected taxpayers filing a paper return whose homes, principal places of business or critical tax records are located in one of the declared federal “disaster areas” should write “South La. Flooding 2016” in **BLACK** ink on the top of their returns.

**SALES TAX, SEVERANCE TAX, EXCISE TAXES**

Extensions are available for sales tax, severance tax and excise taxes with original or extended due dates on or after August 11, 2016, and on or before October 31, 2016. The due date for qualifying tax returns and payments has been extended to **November 15, 2016**.

Below is a list of applicable taxes and their statutory due dates, which will be extended to November 15<sup>th</sup> for affected taxpayers.

Tax/Information Return Due	Statutory Due Date
<b>Excise Taxes</b>	
Alcoholic Beverage Tax	8/15/2016, 9/15/2016 & 10/15/2016
Beer Tax	8/20/2016, 9/20/2016 & 10/20/2016
Hazardous Waste Disposal Tax	10/20/2016
Inspection and Supervision Fee	9/30/2016

International Fuel Tax Agreement (IFTA) Return	10/31/2016
Motor Fuels Tax-Interstate Motor Fuel User & Aviation Fuel Transporter	10/25/2016
Motor Fuels Tax-Terminal Operators	8/20/2016, 9/20/2016 & 10/20/2016
Motor Fuels Tax-Importers	8/15/2016, 9/15/2016 & 10/15/2016
Motor Fuels Tax-Transporters	8/20/2016,9/20/2016 & 10/20/2016
Motor Fuels & Petroleum Products Inspection Fee <ul style="list-style-type: none"> <li>• Suppliers and Permissive Suppliers</li> <li>• Distributors, Exporters, and Blenders</li> </ul>	8/22/2016, 9/22/2016 & 10/22/2016 8/20/2016, 9/20/2016 & 10/20/2016
Motor Fuels & Petroleum Products Inspection Fee Importers	8/15/2016, 9/15/2016 & 10/15/2016
Special Fuels Tax	8/20/2016, 9/20/2016 & 10/20/2016
Telecommunication Tax for the Deaf	10/30/2016
Tobacco Tax	8/20/2016, 9/20/2016 & 10/20/2016
Transportation and Communication Tax-Monthly Return	8/20/2016, 9/20/2016 & 10/20/2016
Transportation and Communication Tax-Quarterly Return	10/31/2016
Wine Direct Shippers Tax	8/20/2016, 9/20,2016 & 10/20/2016
<b>Sales Tax</b>	
Automobile Rental Excise Tax	8/20/2016, 9/20/2016 & 10/20/2016
Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax	8/20/2016, 9/20/2016 & 10/20/2016
Hotel Occupancy Tax	8/20/2016, 9/20/2016 & 10/20/2016
Nonprofit Annual Report	9/30/2016
Sales and Use Tax-Monthly Return	8/20/2016, 9/20/2016 & 10/20/2016
Prepaid Wireless Telecommunications 911 Service Charge	10/20/2016
<b>Severance Tax</b>	
Natural Gas Franchise Tax	10/31/2016
Oilfield Site Restoration Fee	8/31/2016, 9/30/2016 & 10/31/2016
Oil Spill Contingency Fee	10/31/2016
Severance Tax-Oil and Gas	8/25/2016, 9/25/2016 & 10/25/2016
Severance Tax-Timber and Minerals	8/31/2016, 9/30/2016, & 10/31/2016
Surface Mining and Reclamation Fee	8/31/2016, 9/30/2016 & 10/31/2016

### WITHHOLDING TAX

The Louisiana Department of Revenue is granting payment extensions to any employer whose principal place of business or critical tax records are located in any parish declared a federal “disaster area.” The extensions are available for withholding payments due on or after August 15, 2016, and on or before November 15, 2016 and withholding returns due on or before October 31, 2016. Withholding payments will not be subject to penalty and interest as long as the payments are received by **November 30, 2016**.

### INDIVIDUAL INCOME, CORPORATION INCOME & FRANCHISE AND OTHER INCOME TAXES

Filing and payment extensions for various income taxes are available to taxpayers whose homes, principal places of business or critical tax records are located in any of the federal “disaster areas” listed above. Extensions are available for individual income, corporate income and franchise, fiduciary, partnership and partnership composite taxes and estimated tax payments. For filing purposes, extensions are available for taxpayers with original or extended due dates on or after August 11, 2016, and on or before January 17, 2017. For payment purposes, extensions are available for taxpayers with original due dates on or after August 11, 2016, and on or before January 17, 2017. Accordingly, **taxpayers currently on extension are not eligible for any additional extension for purposes of payment.** Qualifying individuals and businesses will have until **January 17, 2017** to file these returns and pay any taxes due. This includes the estimated tax payment for the third quarter of 2016, normally due September 15, 2016, and the final declaration, normally due January 15, 2017.

Kimberly Lewis Robinson  
Secretary