

Revenue Information Bulletin No. 20-006
March 10, 2020
Fiduciary Income Tax

**Waiver of Electronic Filing Mandate for Fiduciary Income Tax Extensions and
Fiduciary Income Tax Returns for Tax Year 2019**

For the 2019 tax year, the Louisiana Department of Revenue has waived the electronic filing mandate for fiduciary income tax filing extensions and fiduciary income tax returns. Additionally, with respect to fiduciary income tax accounts only, all penalties for failure to comply with the electronic filing mandate will be waived for tax year 2019. Fiduciaries (i.e. trusts and estates) shall be subject to the electronic filing mandate for these extensions and returns beginning with tax year 2020.

Note that the extension does not allow an extension of time to pay the tax due. Payments received after the return due date will be charged interest and late payment penalty. To avoid interest and penalty assessments, the estimated taxes due must be paid before the original due date.

For questions concerning extensions and returns for fiduciary income tax, please contact (855) 307-3893.

Kimberly Lewis Robinson
Secretary

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.