

**Revenue Information Bulletin No. 20-013**

**July 09, 2020**

**Income Tax**

**Administrative**

**Income and Franchise Tax Filing and Payment Deadlines,  
Additional Extensions to File Only**

On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. As of Proclamation No. 83 JBE 2020 issued June 25, 2020, Louisiana remains in Phase 2 of recovery.

The purpose of this bulletin is to provide guidance related to the deadline for the filing of income and franchise tax returns and the payment of income and franchise taxes due on April 15 and May 15, 2020, and to share other important information with stakeholders regarding penalty and interest relief under certain circumstances.

Income and Franchise Tax Returns and Payments Deadline

On March 23, 2020, the Department of Revenue (“Department”) issued guidance<sup>1</sup> to taxpayers providing filing and payment extensions until July 15, 2020, for the following 2019 income and franchise tax returns:

Income Tax Type	Tax Return	Original Due Date
<b>Partnership</b>	IT-565 - 2019 Partnership Return of Income	April 15, 2020
	R-6922 - 2019 Composite Partnership Tax Return	May 15, 2020
<b>Individual</b>	IT-540 - 2019 LA Resident Income Tax Return	May 15, 2020
	IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax Return	
	R-1035 - LA Consumer Use Tax Return	
<b>Fiduciary</b>	IT-541 - 2019 Fiduciary Income Tax Return	May 15, 2020
<b>Corporation</b>	CIFT-620 - 2019 Corporation Income and 2020 Franchise Tax	May 15, 2020

<sup>1</sup> Revenue Information Bulletin 20-009

The extensions were automatic and taxpayers were not required to file an extension request. Additionally, no interest or penalties are due provided that the return and payment are submitted to the Department by the July 15 extension date.

On June 29, 2020, the Internal Revenue Service announced that the extended federal income tax due date will remain at July 15, 2020. Correspondingly, the due date for Louisiana's income tax returns and payments remains at July 15, 2020.

Additional Extension to File Only

If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the 2019 income or 2020 franchise tax return, an extension request may be submitted on the applicable extension form based on the tax type by July 15, 2020. The extension period runs from July 16, 2020, to the general extension date of November 15, 2020, for individual, fiduciary, and partnership returns; and December 15, 2020, for corporation returns. However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.

**Kimberly Lewis Robinson**  
**Secretary**