

**Revenue Information Bulletin No. 20-027**  
**December 23, 2020**  
**Administrative**

**Income and Corporation Franchise Tax Return Filing Deadlines**  
**Extended for Taxpayers Impacted by Hurricane Delta**

In accordance with LA R.S. 47:1514(C), the Secretary of the Louisiana Department of Revenue (“Department”) is granting automatic filing extensions for income and corporation franchise taxes to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in the parishes of Acadia, Beauregard, Calcasieu, Cameron, Jefferson Davis, Lafayette, Rapides, St. Landry, St. Martin, and Vermilion due to Hurricane Delta.<sup>1</sup>

Eligible taxpayers with an original 2019 tax return due date of July 17, 2020<sup>2</sup>, shall be considered to have filed timely if the tax return is submitted to the Department on or before February 17, 2021. This extension applies regardless of whether the taxpayer requested an extension of time to file on or before July 17, 2020, or was subject to other administrative filing extensions.

Eligible fiscal year or short period taxpayers with an original or extended 2019 tax return due date on or after October 6, 2020, but before February 17, 2021, shall be considered to have filed timely if the tax return is submitted to the Department on or before February 17, 2021. This extension applies regardless if the taxpayer requested an extension of time to file on or before the original due date of the tax return or was subject to other administrative filing extensions.

Eligible tax types include individual income, corporation income and franchise, fiduciary income, partnership, and partnership composite tax. The extension provided by this guidance applies only as an extension to file. For 2019 calendar year filers, the tax payment was due on July 17, 2020, and interest and penalties will apply to payments submitted after this date.

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

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<sup>1</sup> This guidance supersedes [Revenue Information Bulletin 20-021](#) as those eligible taxpayers are included in this relief guidance.

<sup>2</sup> See [Revenue Information Bulletin 20-014](#) which established the July 17, 2020 automatic extension date.