



**Revenue Information Bulletin No. 21-024**  
**September 7, 2021**  
**Administrative**

**Automatic Extensions Granted for Eligible  
Individuals and Businesses Impacted by Hurricane Ida**

Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, the Louisiana Department of Revenue (“LDR”) is granting automatic extensions to certain taxpayers in impacted areas. This bulletin explains which taxpayers are eligible for automatic extensions, by tax type, based on upcoming deadlines.

Eligible Taxpayers

Eligible taxpayers include individuals and businesses whose homes, principal places of business, critical tax records, or paid tax preparers are located in one of the following parishes:

- |                     |                   |                          |                      |
|---------------------|-------------------|--------------------------|----------------------|
| 1. Ascension        | 8. Lafourche      | 15. St. Helena           | 22. Terrebonne       |
| 2. Assumption       | 9. Livingston     | 16. St. James            | 23. Washington       |
| 3. East Baton Rouge | 10. Orleans       | 17. St. John the Baptist | 24. West Baton Rouge |
| 4. East Feliciana   | 11. Plaquemines   | 18. St. Martin           | 25. West Feliciana   |
| 5. Iberia           | 12. Pointe Coupee | 19. St. Mary             |                      |
| 6. Iberville        | 13. St. Bernard   | 20. St. Tammany          |                      |
| 7. Jefferson        | 14. St. Charles   | 21. Tangipahoa           |                      |

Automatic Extensions

Automatic extensions are based on the taxpayer’s location address on file with LDR.<sup>1</sup> If a taxpayer’s location address is not within one of the parishes listed above, the taxpayer may still be eligible for interest and penalty relief even though an automatic extension did not apply.

For example, if a business is located in Ouachita Parish, but its critical tax records are located in Jefferson Parish, an automatic extension does not apply. However, this business may request interest and penalty relief on the appropriate forms if necessary.

**Extensions do not apply for any tax that was due before August 26, 2021.**

<sup>1</sup> Taxpayers are required to inform LDR if there is a change in address. Individuals may update their address online [here](#). Businesses may update their address through their LaTAP account or by submission of [LDR Form R-6450, Business Taxes Address Change Form](#).

### Income and Franchise Tax Extensions

For individual income, corporation income and franchise, fiduciary income, partnership, and partnership composite tax returns with original or extended due dates on or after August 26, 2021, and before January 3, 2022, the automatic extended due date to file the return is January 3, 2022.

Except as provided in the next section, the original due date of income and franchise tax for all Louisiana taxpayers was extended to June 15, 2021 under [LDR RIB 21-007](#) as a result of the February Winter Storms. Interest and penalties are imposed by statute on delinquent income and franchise tax for the 2020 tax year beginning June 16, 2021, and will continue to accrue until paid. Eligible taxpayers are granted an extension to file only under this bulletin for Hurricane Ida.

### Income and Franchise Tax Extensions

#### Ascension, Calcasieu, East Baton Rouge, Iberville, and Lafayette Parishes Only

Taxpayers who were granted automatic filing and payment extensions under [LDR RIB 21-015](#) and who filed an extension with LDR on or before August 16, 2021, received an extension to file their return by November 15, 2021. However, income and franchise tax for the 2020 tax year was due on or before August 16, 2021 for taxpayers in these five impacted parishes. Since penalty and interest began accruing on tax due before August 26, 2021, this bulletin provides no relief from penalties and interest accruing on these tax payments previously due.

### Estimated Income Tax Payments

The extension provided for in this bulletin includes estimated tax payments with original due dates between August 26, 2021, and January 3, 2022. For the majority of taxpayers, this extension applies to the third calendar quarter estimated tax payment due on September 15, 2021.

### Withholding Tax Extensions

For withholding tax returns due on or after August 26, 2021, and on or before January 3, 2022, the automatic extended due date to file the return is January 3, 2022.

### Severance and Excise Tax Extensions

For severance and excise tax returns with original or extended due dates on or after August 26, 2021, and on or before January 2, 2022, the automatic extended due date to file the return is January 3, 2022.

**Kimberly J. Lewis**  
**Secretary**

Appendix 1 – Summary of Extensions Granted

Tax Type	Original or Extended Due Date Period	Automatic Extension Due Date	Type of Extension
Individual Income	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Corporation Income	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Corporation Franchise	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Partnership	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Composite Partnership	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Withholding	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Severance	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only
Excise	August 26, 2021 – January 2, 2022	January 3, 2022	Extension to file only

Appendix 2 – Excise and Severance Due Dates Only

Tax, Fee, and Information Return Types	Original Return and Payment Due Dates
<b>Excise Taxes</b>	
Alcoholic Beverage Tax	9/15/2021, 10/15/2021, 11/15/2021, 12/15/2021
Louisiana State and Parish and Municipality Beer Tax	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Louisiana Tax Return for Wines Shipped Direct to Consumers	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
International Fuel Tax Agreement (IFTA) Return	11/1/2021
Motor Fuels Tax – Aviation Fuel Dealer	10/25/2021
Motor Fuels Tax – Interstate Motor Fuel User	10/25/2021
Motor Fuels Tax – Terminal Operators	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Motor Fuels Tax – Importers	9/15/2021, 10/15/2021, 11/15/2021, 12/15/2021
Motor Fuels Tax – Transporters	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	9/22/2021, 10/22/2021, 11/22/2021, 12/22/2021

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.

Tax, Fee, and Information Return Types	Original Return and Payment Due Dates
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Special Fuels Tax	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Tobacco Tax	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Retail Dealers of Vapor Products	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Consumable Hemp Products Tax (formerly Industrial Hemp-Derived CBD Products Tax)	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Hazardous Waste Disposal Tax	10/20/2021
Telecommunication Tax for the Deaf	10/30/2021
Transportation & Communication Utilities Tax – Monthly and Quarterly Returns	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021 10/30/2021
Inspection and Supervision Fee	10/31/2021
Therapeutic Marijuana Fee	9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021
Transportation Network Company Fee	10/30/2021
<b>Severance Taxes</b>	
Severance Tax – Oil and Gas	9/27/2021, 10/25/2021, 11/25/2021, 12/27/2021
Severance Tax – Timber and Minerals	8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021
Natural Gas Franchise Tax	8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021
Oilfield Site Restoration Fee	11/25/2021
Oil Spill Contingency Fee	11/1/2021
Surface Mining and Reclamation Fee	8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021

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