

Revenue Information Bulletin No. 22-006
January 20, 2022
Income Tax
Withholding Tax

Administrative Waiver of
Filing Requirements for 2021 Form 1099-NEC

[Act 285 of the 2021 Regular Session](#)¹ enacted [LA R.S. 47:114.1](#) which requires service recipients to transmit copies of IRS Form 1099-NEC to the Louisiana Department of Revenue (“LDR”).

Due to the ongoing state of emergency related to Hurricane Ida recovery efforts, and in consideration of the current level of COVID-19 cases throughout Louisiana, the Secretary has determined that an administrative waiver of this filing requirement is warranted and shall be effective for the 2021 tax year. Service recipients are not required to transmit 2021 IRS Forms 1099-NEC to LDR that would otherwise be due February 28, 2022.

Note that, however, service recipients are required to retain records² (i.e. electronic or paper files of IRS Forms 1099-NEC as submitted to the IRS) and provide those records to the LDR upon request.³

Kimberly J. Lewis
Secretary

¹ The operative language of Act 285 states:

“[A]ny service recipient who makes or is required to make a return to the Internal Revenue Service, in accordance with Section 6041A(a) of the Internal Revenue Code and treasury regulations adopted thereunder and other administrative guidance issued by the Internal Revenue Service, including the instructions to Internal Revenue Service Form 1099-NEC or successor form, relating to payments made to a service provider as remuneration for services provided in this state, shall file a copy of the return with the Secretary...”

² [LA R.S. 47:1542.1](#)

³ [LA R.S. 47:1542](#)