

**Revenue Information Bulletin No. 22-007<sup>1</sup>**  
**February 15, 2022**  
**Partnership Income Tax**

**Partnership Filing Requirements for the 2021 Tax Year**

[Act 287 of the 2021 Regular Session](#) amended [LA R.S. 47:103\(A\)\(2\)](#) and [201](#) relative to the filing of partnership returns. The purpose of this bulletin is to explain the revised filing requirements for partnerships and other changes.

Partnerships Required to File Annual Informational Return

Effective for the 2021 tax year, partnerships are required to file an informational return with LDR using [Form IT-565](#), *Partnership Return of Income*. Except as provided below, a return is required for all partnerships doing business in Louisiana or any partnership deriving any income from Louisiana sources.<sup>2</sup>

Returns for partnerships on a calendar year basis are due May 15<sup>th</sup> of the following year. For the 2021 calendar year, returns are due on or before May 16, 2022. A six-month extension may be requested on or before the original due date. Returns for partnerships on a fiscal year basis are due on or before the 15<sup>th</sup> day of the fifth month after the close of the fiscal year.

Composite Partnership Returns

Beginning with the 2021 tax year, the Louisiana Composite Partnership Return has been discontinued as a standalone tax return. Instead, the composite partnership information is reported on Schedule 6922 and attached to the Form IT-565.

Exceptions to Filing Requirements for Certain Partnerships

A partnership, which is not required to file Schedule 6922, may be exempt from filing a state partnership return if one or more of the following apply:

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<sup>1</sup> This bulletin was amended on February 24, 2022, to add Footnote 2 below and renumber the remaining footnotes.

<sup>2</sup> Due to unexpected delays with the availability of electronic filing of the Form IT-565, the requirement to file Form IT-565 for partnerships with only Louisiana residents as partners is waived for the 2021 tax year. These partnerships may still apply for an account numbers based on the scenarios below or an account number will be assigned when the 2022 Form IT-565 is filed. This waiver does not apply to partnerships that have been previously filing with LDR, including composite partnerships.

- The partnership is classified as a disregarded entity under the Internal Revenue Code and is wholly owned by Louisiana resident individuals.
- The partnership is not required to file IRS Form 1065 with the Internal Revenue Service.
- The partnership elected to be taxed as a corporation and files Form CIFT-620 with LDR.

For example, if two spouses, who are Louisiana residents, own and operate a limited liability company (“LLC”), and the profits from that LLC are reportable on IRS Schedule C (as attached to IRS Form 1040) instead of IRS Form 1065, then the LLC is not required to file a state partnership return with LDR.

### Partnership Account Registration<sup>3</sup>

Account registration requirements are based on one of the following three scenarios:

**Scenario 1:** In prior tax years, the partnership has filed the Composite Partnership Return and has been assigned an account number by LDR. No additional action is necessary. LDR will convert the existing account within its system. The partnership will continue to use its existing LDR account number.

**Scenario 2:** The partnership is already registered with LDR (through filing sales, withholding, or other non-income tax returns) and has been assigned an LDR account number.<sup>4</sup> Additional action is necessary. The partnership, or its representative, will access the LDR LaTAP system and follow these steps:

1. Visit the LDR LaTAP system at <https://latap.revenue.louisiana.gov/>
2. Select “Register My Business”
3. Under Registration Selection, select “Add New Tax Accounts to my Existing Business”
4. Follow the steps within the setup process and add the “Partnership” account:

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<sup>3</sup> LDR is aware that some previous registrations for partnership accounts may have been inadvertently registered as a corporation income account or composite partnership account. LDR is reviewing recent registrations and will transfer the registration to the correct partnership account.

<sup>4</sup> This scenario applies if a partnership has filed the Form IT-565 in previous year(s) using its Federal Employer Identification Number.

LOUISIANA DEPARTMENT OF REVENUE

**LaTAP**  
LOUISIANA TAXPAYER ACCESS POINT

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Registration

Account Registration

Accounts Sales Accounts Excise Accounts Fuel Accounts Severance Accounts Other Accounts

**Other Accounts**

Direct Marketer

Any vendor who regularly engages the Louisiana consumer market by regular or systematic solicitation by way of distribution of catalogs, periodicals, advertising fliers, or other advertising, or by means of print, radio, or television media, including but not limited to television shopping channels, by mail, telegraphy, telephone, computer database, cable, optic, microwave, or other communication system must register as a Direct Marketer. A Direct Marketer must collect sales and use taxes pursuant to R.S. 47:302(K)(4) in lieu of collecting the sales and use tax imposed directly by a political subdivision. A vendor who qualifies as a dealer as provided in LA R.S. 47:301(4) cannot be a Direct Marketer and shall collect the local sales and use taxes due at the tax rate imposed by the local political subdivision and remit the sales & use taxes directly to the local political subdivision.

Fiduciary

Any resident estate or trust and any nonresident estate or trust deriving income from Louisiana must register for fiduciary income tax.

Partnership

Any partnership engaging in activities in Louisiana are required to register for a Partnership account.

None of the Above

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A partnership account number will be issued and available to view by logging into LaTAP. The partnership will use this number when preparing the Form IT-565.

**Scenario 3:** The partnership has never filed a Composite Partnership Return, sales, withholding, or other non-income tax return with LDR.<sup>5</sup> No additional action is necessary.<sup>6</sup> The partnership will file its 2021 Form IT-565, include its Federal Employer Identification Number, and leave the LDR account number blank. After the return is filed and processed, LDR will issue a partnership account number, which will be available to view by logging into LaTAP and by correspondence sent to the partnership's mailing address on file.

### Partnership Return Filing Methods

A partnership may file its return by one of these two methods:

1. By paper filing – The 2021 [Form IT-565](#) and [Instructions](#) are available online.
2. By electronic filing via an [approved third party vendor](#).<sup>7</sup>

<sup>5</sup> This scenario applies if a partnership has filed the Form IT-565 in previous year(s) using its Federal Employer Identification Number. In general, LDR account numbers were not assigned in previous years when the Form IT-565 was filed

<sup>6</sup> LDR's system will automatically assign an account number based on information contained on the partnership return filed. However, if desired, a partnership may add the partnership account via the same process in Scenario 2.

<sup>7</sup> Approved third party vendors have been notified by LDR to allow partnerships returns to be electronically filed without an LDR account number. However, the Federal Employer Identification Number must be provided.

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.

On January 21, 2022, LDR issued a [Notice of Intent](#) to amend LAC 61:III.1507 and 2505 and (1) to require electronic filing of partnership returns if the total assets have an absolute value equal to or greater than \$250,000; (2) to require electronic filing of all partnership return extensions; and (3) to provide that a partnership return with Schedule 6922 attached must be electronically filed, regardless of total assets.

LDR encourages the use of electronic filing of partnership returns. However, for the 2021 tax year, no electronic filing penalties will be assessed, except for partnership returns with Schedule 6922 attached.

#### Audit and Payment Provisions of Act 287

Additional guidance will be issued to explain the remaining provisions of Act 287 relative to partnership audits and estimated payments.

**Kevin J. Richard**  
**Secretary**