

Revenue Information Bulletin No. 23-026
October 6, 2023
Administrative

Income Tax Return Filing Deadlines Extended for Taxpayers Impacted by Seawater Intrusion

In accordance with La. R.S. 47:1514(C), the Secretary of the Louisiana Department of Revenue (“Department”) hereby grants automatic filing extensions to taxpayers whose primary residences, principal places of business, critical tax records, or paid tax preparers are located in parishes within the federal disaster declaration as a result of seawater intrusion that began on September 20, 2023. The declared disaster area for Louisiana includes Jefferson, Orleans, Plaquemines, and St. Bernard Parishes.

Automatic extensions are based on the taxpayer’s location address on file with LDR.¹ If a taxpayer’s location address is not within the parishes listed above, the taxpayer may be eligible for penalty relief, although an automatic extension does not apply.

For example, if a business is located in St. Tammany Parish, but its critical tax records are located in Jefferson Parish, an automatic extension does not apply. However, this business may submit a request for penalty relief on the appropriate form. All such requests for relief will be considered by the Department on a case-by-case basis.

No late filing penalty shall be due if a tax return is submitted by the extended deadline. Any return on which penalty began accruing before September 20, 2023, is not eligible for this administrative relief. The extension provided by this guidance applies only as an extension to file. For both calendar and fiscal year filers, interest and penalties will continue to apply to any payments submitted after the original due date.

Individual, Fiduciary and Partnership Income Tax Extensions

Effective for tax years beginning January 1, 2022, La. R.S. 47:103(D)(2) allows an automatic six-month extension of time to file the individual income, fiduciary income and partnership income tax return. For 2022 calendar year filers, the due date is May 15, 2023 and the extended due date is November 15, 2023. Therefore, for qualifying taxpayers, with a calendar or fiscal year due date or extended due date on or after September 20, 2023, and before February 15, 2024, the automatic extended due date is February 15, 2024.

¹ 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](#).

Corporate Income Tax Extensions

Effective for tax years beginning January 1, 2022, La. R.S. 47:287.610(D) provides for an automatic extension of time to file the corporation income tax return, provided the taxpayer timely requested an extension of time to file the federal return for the same taxable period. In such case, the extension is equal to the greater of six-months or the extended due date of the federal return. For 2022 calendar year taxpayers, the due date is May 15, 2023 and the extended due date is the greater of November 15, 2023 or the extended due date of the federal return. Therefore, for qualifying taxpayers, with a calendar or fiscal year extended due date on or after September 20, 2023 and before February 15, 2024, the automatic extended due date is February 15, 2024². For qualifying taxpayers with a fiscal year original due date between September 20, 2023 and February 14, 2024, but who fail to timely request an extension of time to file the federal return for the same taxable period, the automatic extended due date is February 15, 2024.

Corporation Franchise Tax Extensions

The above paragraph applies to taxpayers filing a corporation franchise tax return in conjunction with the corporation income tax return³. For qualifying taxpayers filing a franchise tax only return with a fiscal year original due date between September 20, 2023 and February 14, 2024, the automatic extended due date is February 15, 2024.

Kevin J. Richard, CPA
Secretary

² Qualifying taxpayers must check the box on Form CIFT-620, *Louisiana Corporation Income Tax and Franchise Tax Return*, indicating that they have timely requested an extension for federal income tax purposes.

³ See Revenue Information Bulletin No. 23-011 for guidance on the applicability of filing extensions for corporation franchise tax.

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