

HISTORICAL NOTE: *This Revenue Information Bulletin supersedes Revenue Information Bulletin No. 16-032.*

Revenue Information Bulletin No. 23-029
December 1, 2023
Administrative

**Income Tax Filing Extensions for Taxpayers Affected by
Federally Declared Disaster or Emergency**

The purpose of this bulletin is to clarify the effects of disaster extensions on the automatic filing extensions granted for state individual income, fiduciary income, partnership income, and corporation income taxes. Disaster extensions are granted by the Department of Revenue (“Department”) pursuant to La. R.S. 47:1514(C) as a result of a presidentially declared disaster or emergency.

Individual, Fiduciary, and Partnership Income Tax Extensions

Effective for tax years beginning on or after January 1, 2022, taxpayers are granted an automatic six-month extension of time to file the individual income, fiduciary income, and partnership income tax return¹. For qualifying taxpayers with an extended due date within a disaster extension period, the automatic extended due date to file is the final date of the disaster extension period or the automatic due date, whichever is later².

Examples

Revenue Information Bulletin 23-026 grants an extension of time to file income tax returns to taxpayers whose homes, principal place of business or critical tax records are located in certain parishes as a result of a federally declared disaster. The extension applies to tax returns with due dates on or after September 20, 2023, and before February 15, 2024 (“disaster extension period”) and extends the due date until February 15, 2024.

Calendar year 2022 individual, fiduciary and partnership income tax returns are automatically extended to November 15, 2023. Because the automatic extended due date falls within the disaster extension period, any calendar year 2022 income tax returns filed on behalf of qualifying taxpayers will be deemed timely if filed on or before February 15, 2024.

¹ La. R.S. 47:103(D)(2)

² Due to the automatic filing extension, there is no effect on original due dates when a filing extension is granted for a disaster area under La. R.S. 47:1514(C).

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Qualifying fiduciary and partnership returns filed on a fiscal year basis with an original or extended due date that falls within the disaster extension period will be deemed timely if filed on or before February 15, 2024 or the automatic extended due date, whichever is later.

Corporation Income Tax Extensions

For tax years beginning on or after January 1, 2022, taxpayers are granted an automatic extension of time to file the corporation income tax return if the taxpayer timely requested an extension of time to file the federal corporation income tax return (“federal extension”) for the same taxable period³. In that case, the extension is six months or to the extended due date of the federal return, whichever is later. In almost all cases, the six-month extension will be later than the federal extended due date.

For a qualified taxpayer with an original due date within the disaster extension period, the disaster extended due date will be the later of their original due date or final date of the disaster extension period. However, if that taxpayer timely requests a federal extension, the extended due date will be the later of six-months from original due date, the final date of the disaster extension period, or the federal extended due date.

For a qualified taxpayer that timely requested a federal extension and their extended due date is within the disaster extension period, the extended due date will be the later of the final date of the disaster extension period or the federal extended due date.

Examples

Revenue Information Bulletin 23-026 grants a filing extension to income and franchise taxpayers whose homes, principal place of business or critical tax records are located in certain parishes. For purposes of corporation income tax, the extension applies to tax returns with original or extended due dates on or after September 20, 2023, and before February 15, 2024.

For a taxpayer with a fiscal year end of July 31, 2023, the original due date is December 15, 2023 which falls within the disaster extension period. Therefore, the Louisiana corporation income tax return for that period will be deemed timely if filed on or before February 15, 2024. However, if the taxpayer timely requests a federal extension, the Louisiana corporation income tax return will be deemed timely if filed on or before June 15, 2024 or the federal extended due date, whichever is later.

For a calendar year filer that timely requested a federal extension, the extended due date for 2022 is November 15, 2023. Because the extended due date falls within the disaster

³ La. R.S. 47:287.610(D). 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.

extension period, the Louisiana corporation income tax return will be deemed timely if filed on or before February 15, 2024.

Corporation Franchise Tax Extensions

The corporation income tax section above applies to taxpayers filing a corporation franchise tax return in conjunction with the corporation income tax return⁴.

For taxpayers filing a franchise tax only return with an original due date within the disaster extension period, the extended due date will be the original due date or the final date of the disaster extension period, whichever is later.

For questions concerning a taxpayer's return, please contact the Customer Service Center at (855) 307-3893. Otherwise, questions concerning this Revenue Information Bulletin should be directed by e-mail to Policy.Publications@LA.gov.

Kevin J. Richard, CPA
Secretary

⁴ See Revenue Information Bulletin No. 23-011 for guidance on the applicability of filing extensions for corporation franchise tax.

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