



Revenue Information Bulletin No. 24-018

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Individual Income Tax

**Administrative
Individual Income Tax**

**Obsolete Affidavit and Release Documentation Pertaining to Last Wages of a
Deceased**

[Act 84 of the 2024 Regular Session of the Louisiana Legislature](#) (“Act 84”) repealed certain obsolete provisions related to the inheritance tax.¹

Following the repeal of the Louisiana inheritance tax, inheritance tax returns and other succession related documents, such as the affidavit and release required by R.S. 9:1515, were not necessary for any death occurring after June 30, 2004. Louisiana Revised Statute 9:1515 relates to payment of last wages due by employers to a surviving spouse or children of deceased employees.² Although the repeal of the state inheritance tax eliminated the need to file affidavit and release forms with the Department, some employers continued to do so based on the statutory language in R.S. 9:1515(C). Act 84 deleted this obsolete language thereby eliminating any ambiguity as to whether employers should forward affidavit and release forms to the Department. Employers are not required to and should not forward affidavit and release documents to the Department.

Questions concerning this publication may be submitted by email to Policy.Publications@LA.gov.

Richard Nelson
Secretary

¹ For additional information regarding the repeal of the state inheritance tax see [Revenue Information Bulletin 07-018](#) and [Revenue Information Bulletin 09-025](#).

² The repeal of the state inheritance tax has no effect on the taxability of a deceased employee’s final wages. Therefore, such final wages remain classified as taxable income of the deceased and must be reported to the department accordingly.