

Revenue Information Bulletin No. 24-019
September 13, 2024¹
Administrative

**Automatic Extensions Granted for Eligible
Individuals and Businesses Impacted by Hurricane Francine**

In accordance with La. R.S. 47:1514(B) and (C), the Secretary of the Louisiana Department of Revenue (“LDR”) is granting filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records or paid tax preparers are located in the federally declared disaster areas following Hurricane Francine. All 64 parishes in Louisiana are included in the disaster area.

Automatic Extensions

Automatic extensions are based on the taxpayer’s location address on file with LDR.² If a taxpayer’s location address is not within Louisiana, the taxpayer may still be eligible for interest and penalty relief even though an automatic extension did not apply.

Extensions do not apply for any return or tax that was due before September 11, 2024.

Individual, Fiduciary, and Partnership Income Tax Extensions

Louisiana Revised Statute 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 2023 calendar year filers, the due date was May 15, 2024, and the extended due date is November 15, 2024. Therefore, for qualifying taxpayers, with a calendar or fiscal year due date or extended due date on or after September 11, 2024, and before February 3, 2025, the automatic extended due date is February 3, 2025.

Corporation Income Tax Extensions

Louisiana Revised Statute 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

¹ Revised 9/16/24 to correct typographical errors in dates listed in the Individual, Fiduciary, Partnership Income Tax Extensions and Estimated Income Tax Payment sections and to add Fiduciary Income to the summary table.

² 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](#).

to the greater of six-months or the extended due date of the federal return. For 2023 calendar year taxpayers, the due date was May 15, 2024, and the extended due date is the later of November 15, 2024 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 11, 2024, and before February 3, 2025, the automatic extended due date is February 3, 2025³. For qualifying taxpayers with a fiscal year original due date between September 11, 2024, and February 3, 2025, 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 3, 2025.

Corporation Franchise Tax Extensions

The above paragraph applies to taxpayers filing a corporation franchise tax return in conjunction with the corporation income tax return⁴. For qualifying taxpayers filing a franchise tax only return with a fiscal year original due date between September 11, 2024, and February 3, 2025, the automatic extended due date is February 3, 2025.

Income and Franchise Tax Payments

For calendar year filers, the tax was due May 15, 2024. Interest and penalties are imposed by statute beginning that date and will continue to accrue until paid. Eligible calendar year taxpayers are granted an extension to file only under this bulletin.

For fiscal year filers, with original due dates between September 11, 2024, and February 3, 2025, the automatic extended payment date is February 3, 2025.

Estimated Income Tax Payments

The extension provided for in this bulletin includes estimated tax payments with original due dates between September 11, 2024, and February 3, 2025. For the majority of taxpayers, this extension applies to the estimated tax payments due on September 16, 2024, and January 15, 2025.

Withholding Tax Payment Extensions

For withholding tax payments due on or after September 11, 2024, and on or before September 30, 2024, the automatic extended due date to remit tax is October 31, 2024.

Sales Tax Extensions

For sales tax returns and payments with original due dates on or after September 11, 2024, and on or before September 30, 2024, the automatic extended due date to file the

³ 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.

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

return and remit payment is October 20, 2024.

Severance and Excise Tax Extensions

For severance and excise tax returns with original due dates on or after September 11, 2024, and on or before September 30, 2024, the automatic extended due date to file the return is October 31, 2024.

Richard Nelson
Secretary

Appendix 1 – Summary of Extensions Granted

Tax Type	Original or Extended Due Date Period	Automatic Extension Due Date	Type of Extension
Individual Income	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only
Fiduciary Income	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only*
Corporation Income	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only*
Corporation Franchise	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only*
Partnership	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only*
Composite Partnership	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to file only*
Estimated Income Payments	September 11, 2024 – February 3, 2025	February 3, 2025	Extension to pay
Withholding	September 11, 2024 – September 30, 2024	October 31, 2024	Extension to pay
Sales	September 11, 2024 – September 30, 2024	October 20, 2024	Extension to file and pay
Severance	September 11, 2024 – September 30, 2024	October 31, 2024	Extension to file and pay
Excise	September 11, 2024 – September 30, 2024	October 31, 2024	Extension to file and pay

*For fiscal year filers, if the original due date falls within the period, both the filing and payment due dates are extended.

Appendix 2 –Excise and Severance Due Dates Only

Tax, Fee, and Information Return Types	Original Return and Payment Due Dates
Excise Taxes	
Alcoholic Beverage Tax	9/16/2024
Louisiana State and Parish and Municipality Beer Tax	9/20/2024
Louisiana Tax Return for Wines Shipped Direct to Consumers	9/20/2024
Motor Fuels Tax – Terminal Operators	9/20/2024
Motor Fuels Tax – Importers	9/16/2024

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Tax, Fee, and Information Return Types	Original Return and Payment Due Dates
Motor Fuels Tax – Transporters	9/20/2024
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	9/22/2024
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	9/20/2024
Special Fuels Tax	9/20/2024
Tobacco Tax	9/20/2024
Retail Dealers of Vapor Products	9/20/2024
Consumable Hemp Products Tax (formerly Industrial Hemp-Derived CBD Products Tax)	9/20/2024
Transportation & Communication Utilities Tax – Monthly Returns	9/20/2024
Inspection and Supervision Fee	9/30/2024
Therapeutic Marijuana Fee	9/20/2024
Severance Taxes	
Severance Tax – Oil and Gas	9/25/2024
Severance Tax – Timber and Minerals	9/30/2024
Surface Mining and Reclamation Fee	9/30/2024

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