

## Revenue Information Bulletin No. 26-008

February 18, 2025

### Administrative

#### **Automatic Extensions Granted for Eligible Individuals and Businesses Impacted by Winter Storm Fern**

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 Severe Winter Storm Fern. All 64 parishes in Louisiana are included in the declared emergency area. (See [FEMA-3638-ER](#) for the parishes designated by FEMA and [JML 26-2006](#) for Governor Landry’s State of Emergency Declaration.)

#### Automatic Extensions

Automatic extensions are based on the taxpayer’s location address on file with LDR.<sup>1</sup> 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 to any return or payment that was due before January 23, 2026.**

#### Withholding Tax Return and Payment Extensions

For withholding tax returns and payments due on or after January 23, 2026, and on or before February 21, 2026, the automatic extended due date to remit is March 31, 2026.

#### W2’s, L-3’s and 1099’s

For the filing and submission of the L-3, IRS Forms W-2, IRS Forms 1099-NEC, and other informational returns due on or after January 23, 2026, and on or before February 21, 2026, the automatic extended due date to remit the return is March 31, 2026.

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<sup>1</sup> 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](#).

### Sales Tax Extensions

For sales tax returns and payments with original due dates on or after January 23, 2026, and on or before February 21, 2026, the automatic extended due date to file the return and remit payment is March 31, 2026.

### Severance and Excise Tax Extensions

For severance and excise tax returns with original due dates on or after January 23, 2026, and on or before February 21, 2026, the automatic extended due date to file the return and remit payment is March 31, 2026.

**Jarrold Coniglio**  
**Secretary**

Appendix 1 – Summary of Extensions Granted

Tax Type	Original Due Date Period	Automatic Extension Due Date	Type of Extension
<b>Withholding</b>	January 23, 2026 – February 21, 2026	March 31, 2026	Extension to file and pay
<b>L-3, W-2, 1099</b>	January 23, 2026 – February 21, 2026	March 31, 2026	Extension to file
<b>Sales</b>	January 23, 2026 – February 21, 2026	March 31, 2026	Extension to file and pay
<b>Severance</b>	January 23, 2026 – February 21, 2026	March 31, 2026	Extension to file and pay
<b>Excise</b>	January 23, 2026 – February 21, 2026	March 31, 2026	Extension to file and pay

Appendix 2 –Excise and Severance Due Dates Only

Tax, Fee, and Information Return Types	Original Return and Payment Due Dates
<b>Excise Taxes</b>	
Alcoholic Beverage Tax	2/16/2026
Louisiana State and Parish and Municipality Beer Tax	2/20/2026
Louisiana Tax Return for Wines Shipped Direct to Consumers	2/20/2026
Motor Fuels Tax – Terminal Operators	2/20/2026
Motor Fuels Tax – Importers	2/16/2026
Motor Fuels Tax – Transporters	2/20/2026
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	2/22/2026

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<b>Tax, Fee, and Information Return Types</b>	<b>Original Return and Payment Due Dates</b>
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	2/20/2026
Motor Fuels Tax – Interstate Motor Fuel User	1/25/2026
Special Fuels Tax	2/20/2026
Tobacco Tax	2/20/2026
Retail Dealers of Vapor Products	2/20/2026
Consumable Hemp Products Tax (formerly Industrial Hemp-Derived CBD Products Tax)	2/20/2026
Transportation & Communication Utilities Tax – Monthly Returns	2/20/2026
Telecommunication Tax or the Deaf	1/30/2026
Therapeutic Marijuana Fee	2/20/2026
Transportation Network Company Fee	1/30/2026
<b>Severance Taxes</b>	
Severance Tax – Oil and Gas	1/25/2026
Severance Tax – Timber and Minerals	1/30/2026
Surface Mining and Reclamation Fee	1/30/2026

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