



**Revenue Information Bulletin No. 23-012**  
**May 8, 2023**  
**Individual Income Tax**

**Individual Income Tax Return Filing Extension**

The purpose of this guidance is to provide general information for individual taxpayers on Louisiana's automatic individual income tax filing extension as well as the consequences of filing the individual income tax return late or paying the tax late.

**Requesting an Extension of Time for Filing a Return**

Effective for tax years beginning January 1, 2022, [Louisiana Revised Statute 47:103\(D\)\(2\)](#) allows an automatic six-month extension of time to file the individual income tax return. For tax year 2022, the due date is May 15, 2023 and the extended due date is November 15, 2023. Individual taxpayers who cannot file their return by the due date do not need to file a paper or electronic extension form to obtain the automatic filing extension. Importantly, the extension of time to file is **not an extension of time to pay taxes due**.

**How to Make an Extension Payment**

To avoid interest and delinquent payment penalties, individual taxpayers must remit their taxes due by the May 15<sup>th</sup> due date. LDR is offering the following ways to make a payment by May 15<sup>th</sup>:

1. Mail a check with [Form R-2868V, Individual Income Tax 2022 Automatic Extension Payment Voucher](#), to the department.
2. Make a payment electronically through [LaTAP](#).
3. Make a payment electronically through [Louisiana File Online](#).
  - a. You can make an extension payment through your account by logging-in, selecting the year 2022, then selecting "Make a payment using a bank account". You must select "payment with extension" as your payment type.
  - b. If you do not have an account, you can register for one and receive immediate access to your account. After registering, follow the instructions for making a payment above.
4. Make a payment electronically through participating third party software.
5. Pay by debit or credit card through [ACI Payments, Inc.](#) No login is required but a fee is charged to make the payment. When using this option, you must select extension payment as the "Individual Income Tax Payment Type".

## **Interest and Penalties for Late Return Filing and Late Payments**

To avoid delinquent filing penalties, individual taxpayers must file their return within the allotted six-month extension period<sup>1</sup>. To avoid interest and delinquent payment penalties, individual taxpayers must remit their taxes due by the May 15<sup>th</sup> due date. [Louisiana Revised Statute 47:1602](#) provides the following:

- *Failure to file by extended due date:* Individual taxpayers who file after the extended due date will be assessed a delinquent penalty equal to five percent of the tax due for each 30 days, or fraction thereof, that the failure to file continues, not to exceed 25 percent of the total tax. The penalty will be assessed from the original due date; therefore, the penalty will be assessed at 25 percent of the total tax.
- *Failure to pay by due date:* Individual taxpayers who fail to pay their taxes due by May 15<sup>th</sup> will be assessed a delinquent payment penalty equal to one-half of one percent for each 30 days, or fraction thereof, not to exceed 25 percent of the total tax. The taxpayer will also be assessed interest on the total amount of their tax liability due at the prevailing rate found on [Form R-1111](#).
- Individual taxpayers will not be assessed a delinquent payment penalty if they are assessed a delinquent filing penalty for the same 30 days. The combined total of delinquent filing and payment penalties cannot exceed 25 percent of the total tax.

## **Examples of Application of Interest and Penalties Will be Assessed**

The following general examples and charts are for illustrative purposes only<sup>2</sup>. Amended returns, federal based adjustments to returns, and other factors are not represented below.

### Example 1

An individual taxpayer submits her tax liability payment<sup>3</sup> to LDR but is unable to file her return by the May 15<sup>th</sup> due date. She automatically receives a six-month extension of time to file her return and successfully does file before the November 15<sup>th</sup> extended due date. Because she has timely paid her taxes due and filed her return within the automatic six-month extension window, she will not be assessed interest or delinquent penalties.<sup>4</sup>

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<sup>1</sup> Acts 2022, No. 410 enacted LA R.S. 47:103(D)(3) which states “All filing extensions provided pursuant to this Subsection are conditioned upon the filing of the required return within the extension time period. If the required return is not filed within the extension time period, there shall be no extension and any delinquent filing penalty shall be computed from the original due date of the return.”

<sup>2</sup> The department is illustrating the basics of the situation and does not contain all factual examples. As such the 90% rule provide by LA RS 47:1603(b)(1) is not part of the examples.

<sup>3</sup> “Tax liability” is the amount reflected on Line 38 of a properly filed 2022 IT-540.

<sup>4</sup> Similar to this example, a taxpayer whose return results in an overpayment would not be assessed delinquent filing penalties regardless of when filed.

### Example 2

An individual taxpayer submits her tax liability payment to LDR but is unable to file her return by the May 15<sup>th</sup> due date. She automatically receives a six-month extension of time to file her return and fails to file before the November 15<sup>th</sup> extended due date. Because she has failed to file by November 15<sup>th</sup>, she will be assessed a delinquent filing penalty equal to 25 percent of the tax due.<sup>5</sup>

### Example 3

Individual taxpayer has filed her return by the May 15<sup>th</sup> due date but has not remitted payment of her taxes due. Consequently, she will be assessed interest on her tax liability until paid in full and delinquent payment penalties equal to one-half of one percent for each 30-day period after May 15<sup>th</sup>, or fraction thereof, on the unpaid amount not to exceed 25 percent of the total tax.<sup>6</sup>

### Example 4

Individual taxpayer has not filed her return by the November 15<sup>th</sup> extended due date nor remitted payment of her tax liability by the May 15<sup>th</sup> due date. Consequently, she will be assessed interest on her tax liability until paid in full and a delinquent filing penalty equal to 25 percent of the tax due.<sup>7</sup>

	<b>Delinquent Filing Penalty</b>	<b>Delinquent Payment Penalty</b>	<b>Interest</b>	<b>Example in RIB</b>
<b>Return filed resulting in an overpayment</b>	None assessed.	None assessed.	None assessed.	1
<b>Return and payment of tax are submitted by May 15<sup>th</sup>.</b>	None assessed.	None assessed.	None assessed.	1
<b>Return is filed by May 15<sup>th</sup> and tax due is paid after May 15<sup>th</sup>.</b>	None assessed	Penalty is assessed on outstanding balance from May 15 <sup>th</sup> until paid.	Interest is assessed on outstanding balance from May 15 <sup>th</sup> until paid.	3
<b>Return is filed by November 15<sup>th</sup> and tax is paid by May 15<sup>th</sup>.</b>	None assessed.	None assessed.	None assessed.	1
<b>Return is filed by November</b>	None assessed.	Penalty is assessed on outstanding	Interest is assessed on outstanding	3

<sup>5</sup> The delinquent filing penalty is assessed from the due date of May 15<sup>th</sup> which is more than five 30-day increments set as the maximum penalty amount.

<sup>6</sup> This example also applies if the individual taxpayer files her return by the November 15<sup>th</sup> extended due date.

<sup>7</sup> See footnote #3.

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<b>15<sup>th</sup> and tax is paid after May 15<sup>th</sup>.</b>		balance from May 15 <sup>th</sup> until paid.	balance from May 15 <sup>th</sup> until paid.	
<b>Return is filed after November 15<sup>th</sup> and tax due is paid by May 15<sup>th</sup>.</b>	Penalty is assessed at 25%.	None assessed.	None assessed.	2
<b>Return is filed after November 15<sup>th</sup> and tax is paid after November 15<sup>th</sup>.</b>	Penalty is assessed at 25%.	Penalty is assessed on outstanding balance from May 15 <sup>th</sup> until paid.	Interest is assessed on outstanding balance from May 15 <sup>th</sup> until paid.	4

For questions concerning a taxpayer's return, please contact the Customer Contact Center at (855) 307-3893.

**Kevin J. Richard, CPA**  
**Secretary**

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