



**Revenue Information Bulletin No. 06-008
January 17, 2006
State Inheritance Tax**

**Extension for Opening Successions in Hurricane Impacted Areas
(Replaces Revenue Information Bulletins 05-020 and 05-029)**

Louisiana Revised Statute 47:2401(B)(1) provides that, for deaths occurring after June 30, 2004, no inheritance tax is due and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided application is filed with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession or the rendering of a judgment of possession.

In accordance with Act 6 of the First Extraordinary Session of the Louisiana Legislature, extended deadlines for succession applications with statutory filing deadlines of August 31, 2005, through December 31, 2005, for estates located throughout the state are as follows:

<u>Statutory Deadline Date</u>	<u>Extended Deadline Date</u>
8/31/05	1/31/06
9/30/05	2/28/06
10/31/05	3/31/06
11/30/05	4/30/06
12/31/05	5/31/06

If the application is not filed by the extended deadline date, inheritance tax will be due at the rates in place prior to July 1, 2004.

Affidavits of Small Succession as provided by CCP Article 3431 et seq. should continue to be filed with the Department of Revenue. An Affidavit of Small Succession is allowed when a person dies intestate, leaving no immovable property and having as heirs only his descendants, ascendants, brothers or sisters (or descendants thereof), or surviving spouse.

Revocable Inter Vivos Trusts

Louisiana Revised Statute 47:2401(B)(2) provides that for deaths occurring after June 30, 2004, no inheritance tax is due, and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided a trust declaration is filed with the secretary of the Department of Revenue in accordance with the provisions of R.S. 47:2426 no later than the last day of the ninth month following the death of the decedent.

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.

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In accordance with Act 6 of the First Extraordinary Session of the Louisiana Legislature, extended deadlines for trust declaration applications with statutory filing deadlines of August 31, 2005, through December 31, 2005, for estates located throughout the state are as follows:

<u>Statutory Deadline Date</u>	<u>Extended Deadline Date</u>
8/31/05	1/31/06
9/30/05	2/28/06
10/31/05	3/31/06
11/30/05	4/30/06
12/31/05	5/31/06

If the application is not filed by the extended deadline date, inheritance tax will be due at the rates in place prior to July 1, 2004. The trust declaration must include the following:

1. The name, address, and social security number of the decedent.
2. The name and taxpayer identification number of the trust, if any.
3. The name and address of the declarant and his relationship to the trust.
4. The date of death of the decedent.
5. A statement by the declarant that the succession has not been judicially opened.

Act 6 also provides that parties domiciled within the parishes of Cameron, Orleans, Plaquemines, St. Bernard, Jefferson, or Vermilion, or whose attorney is domiciled within or has a law office within such parishes, may appeal to the courts for a longer extension. Taxpayers approved for a longer extension will need to provide the Department of Revenue a copy of the approval.

Questions should be addressed to the Taxpayer Services Division at (225) 219-0067.