



**Revenue Information Bulletin No. 06-014-A**  
**February 24, 2006**  
**Interest Waiver and Filing Extensions Following Disasters**

The Internal Revenue Service has postponed the filing and payment deadlines for taxpayers most severely impacted by Hurricane Katrina for returns or payments with a due date or extended due date on or after August 29, 2005, and on or before August 28, 2006, to August 28, 2006.

The Louisiana Department of Revenue is providing similar relief and is extending the relief to taxpayers severely impacted by Hurricane Rita.

2004 returns for individual income, corporate income and franchise, fiduciary, and partnership taxes with statutory due dates on or after August 29, 2005, and 2005 returns with statutory due dates on or before August 28, 2006, qualify for the Hurricane Katrina extension. The Hurricane Rita extension applies to returns with statutory due dates on or after September 23, 2005, and on or before August 28, 2006. 2004 returns that were statutorily due on or before August 29, 2005, must have had a valid federal or state extension in place prior to August 29, 2005, in order for the extensions provided as a result of Hurricane Katrina to apply. 2004 returns that were statutorily due on or before September 23, 2005, must have had a valid federal or state extension in place prior to September 23, 2005, in order for the extensions provided as a result of Hurricane Rita to apply. The due date for qualifying tax returns has been extended to August 28, 2006. This additional extension does not apply to withholding tax returns.

Individual and corporate estimated tax payments that were due on or after August 29, 2005, and on or before August 28, 2006, qualify for the Hurricane Katrina extension. Individual and corporate estimated tax payments that were due on or after September 23, 2005, and on or before August 28, 2006, qualify for the Hurricane Rita extension. The due date for qualifying individual and corporate estimated tax payments has been extended to August 28, 2006.

Withholding tax returns that qualified for the previous extensions described in the Department's press releases of September 30, 2005, are due on or before February 28, 2006. Withholding taxes for tax periods beginning on or after January 1, 2006, are not receiving an extension and are due as provided by law.

These extensions automatically apply to taxpayers in Calcasieu, Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, St. Tammany, and Vermilion parishes. The taxpayer is not required to take any action in order for the extensions to apply. As long as the taxpayer files and pays on or before the due date as extended, no interest or penalty will be due.

These extensions are available to taxpayers in Acadia, Ascension, Assumption, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Livingston, Pointe Coupee, St. Helena, St. James, St. John, St. Mary, St. Martin, Tangipahoa, Terrebonne, Washington, West Baton Rouge, and West Feliciana parishes who suffered severe hurricane damage. In order to take advantage of the extensions, the taxpayer must print in **black** ink "Hurricane Katrina" or "Hurricane Rita", whichever applies to them, on the top of the Louisiana state return. If the taxpayer files and pays on or before the due date as extended, no interest or penalty will be due.

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

Cynthia Bridges  
Secretary

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