



Revenue Information Bulletin

No. 06-032

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Louisiana Adopts Additional Filing and Payment Extensions for Businesses Following Hurricanes Katrina

The Internal Revenue Service has postponed filing and payment deadlines for 2004 and 2005 for businesses impacted by Hurricane Katrina to October 16, 2006. If a taxpayer qualifies for the federal filing extension granted in IR-2006-135, Louisiana will extend the same filing and payment deadlines to October 16, 2006. In most cases, no interest or penalties will be incurred due to the extension of these filings and payments. This is the same extension period granted to individuals in IR-2006-96 and adopted by the Louisiana Department of Revenue in Revenue Information Bulletin 06-025.

This relief is available for individual income, corporate income and franchise, fiduciary, and partnership taxes with original or extended due dates on or after August 29, 2005, and on or before August 28, 2006. The due date for qualifying tax returns has been extended to October 16, 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 October 16, 2006, qualify for the additional extension. The due date for qualifying individual and corporate estimated tax payments has been extended to October 16, 2006. Withholding tax payments do not qualify for the extension.

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 this extension to apply. If a taxpayer had a valid filing extension for 2004 in place on August 29, 2005 but had not remitted payment with the extension, interest on any unpaid tax balance will be due from the original statutory due date until August 28, 2005.

Business taxpayers in seven Louisiana parishes will automatically qualify for this extension. These parishes are Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Charles, and St. Tammany.

In addition, business taxpayers in 31 Louisiana other parishes locations can also obtain the filing and payment postponements by self-identifying themselves to the IRS and the Louisiana Department of Revenue. Affected taxpayers whose business, home or tax professional was in the disaster areas listed below should write "Hurricane Katrina" in **BLACK** ink on the top of their returns. These parishes are Acadia, Ascension, Assumption, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Mary, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermillion, Washington, West Baton Rouge and West Feliciana.

To find out more about specific IRS extension periods and other federal tax relief, refer to the "Help for Hurricane Victims" page of the IRS' web site, www.irs.gov.

Interested parties should contact the Taxpayer Services Division at (225) 219-7318.

Cynthia Bridges
Secretary

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