



Revenue Information Bulletin

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Louisiana Adopts IRS Filing and Payment Extensions for Parishes Affected by February Tornadoes

On March 2, 2007, the Internal Revenue Service announced special tax relief for Louisiana taxpayers in the Presidential Disaster Area that was struck by severe storms and tornadoes February 12-13, 2007. The disaster area consists of three parishes: Jefferson, Orleans, and St. Martin.

The Internal Revenue Service announced that federal deadlines for affected taxpayers to file returns, pay taxes and perform other time-sensitive acts falling on or after February 12, 2007, and on or before April 24, 2007, have been postponed to April 24, 2007.

State Taxes Eligible for the Extension

The Louisiana Department of Revenue will grant a filing and payment extension until April 24, 2007 to taxpayers who live in, or whose principal place of business is located in, Jefferson, Orleans, or St. Martin Parish. These extensions apply to individual income, corporate income and franchise tax returns, estate and trust income tax returns, partnership returns, and gift tax returns that have either an original or extended due date falling on or after February 12, 2007, and on or before April 24, 2007.

Taxpayer who received a Katrina or a Rita related extension of time to file their 2005 individual income tax return until April 17, 2007, will be allowed until April 24, 2007, to *file* their 2005 income tax return. This is not an extension of time to pay the 2005 income tax.

Taxpayers eligible for these extensions must self identify by printing “**February Tornadoes**” in **black ink** on their returns.

Other Business Taxes Affected by the Tornadoes

Relief may be granted on a case-by-case basis for other business taxpayers who were directly impacted by the tornadoes or whose books, records, or tax professionals’ offices were in the covered disaster area.

To apply for relief submit a written statement to the Department of Revenue explaining the damage sustained during the tornadoes and why the return or payment could not be submitted on time. To ensure prompt attention to your request, mail the request to P.O. Box 66770, Baton Rouge, LA 70896-6770.

Not an Extension for 2006 Individual Income Tax

This extension does not apply to 2006 Louisiana individual income tax returns that are due on May 15, 2007.

Cynthia Bridges
Secretary

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