



Historical Note: Updated September 11, 2008 to add Catahoula, Franklin, Grant, LaSalle, St. Helena and Washington parishes. Updated October 17, 2008 to add Calcasieu parish and Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. Updated October 21, 2008 to add Concordia, East Carroll, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll and Winn parishes.

Revenue Information Bulletin No. 08-024

September 8, 2008

Individual Income, Corporation Income and Franchise and Other Income Taxes

Filing and Payment Extensions Following Hurricane Gustav

The Louisiana Department of Revenue is granting filing and payment extensions to those taxpayers and businesses located in or whose tax preparer is located in any of the “disaster areas” declared by President Bush due to Hurricane Gustav.

The extensions are available for individual income, corporate income and franchise, fiduciary and partnership taxes and estimated tax payments with original or extended due dates on or after September 1, 2008, and on or before January 5, 2009. The due date for qualifying tax returns and payments has been extended to January 5, 2009.

This relief applies to all parishes located in the Presidentially declared disaster areas Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Calcasieu, Cameron, Catahoula, Concordia, East Baton Rouge, East Carroll, East Feliciana, Franklin, Evangeline, Grant, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Livingston, Madison, Morehouse, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, West Feliciana, and Winn. The relief also applies to Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. If additional parishes or counties are declared Gustav disaster areas by President Bush, they will receive the same relief.

The Department will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any return or amount on which penalty or interest began accruing before September 1, 2008 will not be eligible for this relief.

Affected taxpayers whose business, home or tax professional was in the disaster area should write “Hurricane Gustav” in **BLACK** ink on the top of their returns.

Information about withholding can be found in Revenue Information Bulletin 08-025. Information about extensions for sales tax, severance tax and excise taxes can be found in Revenue Information Bulletin 08-026.

To find out more about specific IRS extension periods, additional parishes added to the disaster area and other federal tax relief, refer to the “Tax Relief for Gustav Victims” page of the IRS’ web site, www.irs.gov.

Cynthia Bridges
Secretary

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.