



Historical Note: Updated October 14, 2008 to add Allen, Livingston, Orleans, St. Martin, St. Tammany, Tangipahoa parishes in Louisiana and Gregg, Harrison, Rusk, Shelby and Smith counties in Texas.

**Revenue Information Bulletin No. 08-031
September 18, 2008**

Individual Income, Corporation Income and Franchise and Other Income Taxes

Filing and Payment Extensions Following Hurricane Ike

The Louisiana Department of Revenue is granting filing and payment extensions to those taxpayers whose business or tax preparer is located in any of the “disaster areas” declared by President Bush due to Hurricane Ike. The declared “disaster areas” include 20 parishes in Louisiana and 34 counties in Texas.

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 11, 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 the following 20 parishes in Louisiana: Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson, Jefferson Davis, Lafourche, Livingston, Orleans, Plaquemines, Sabine, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion and Vernon.

The relief also applies to the following 34 counties in Texas: Angelina, Austin, Brazoria, Chambers, Cherokee, Fort Bend, Galveston, Gregg, Grimes, Hardin, Harris, Harrison, Houston, Jasper, Jefferson, Liberty, Madison, Matagorda, Montgomery, Nacogdoches, Newton, Orange, Polk, Rusk, Sabine, San Augustine, San Jacinto, Shelby, Smith, Trinity, Tyler, Walker, Waller, and Washington.

If additional parishes or counties are declared Hurricane Ike 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 11, 2008 will not be eligible for this relief.

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

Information about withholding can be found in Revenue Information Bulletin 08-030. Information about extensions for sales tax, severance tax and excise taxes can be found in Revenue Information Bulletin 08-029.

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

Cynthia Bridges
Secretary

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