

Revenue Information Bulletin No. 18-022
August 9, 2018

Telecommunication Tax for the Deaf
Mandatory Electronic Filing of Tax Returns and Payment

Pursuant to the authority provided in La. R.S. 47:1519(B)(1) and 1520(A)(2), the Secretary of the Louisiana Department of Revenue (the “Department”) is adopting LAC 61:III.1529 and 1530 mandating the electronic filing and payment of the Telecommunication Tax for the Deaf returns and tax payments due.

Effective for the third quarter of the 2018 calendar year and all other quarters thereafter, all returns filed by a local or wireless telecommunication service company operating in Louisiana shall be filed electronically with the Department on or before the thirtieth day following the close of the reporting period using the electronic format provided by the Department. Failure to comply with the electronic filing requirement in the absence of an undue hardship exemption will result in the assessment of a penalty of one hundred dollars or five percent of the tax, whichever is greater as provided under La. R.S. 47:1520(B).

Also effective for the third quarter of the 2018 calendar year and all other quarters thereafter, all tax payments due by a local or wireless telecommunication service company operating in Louisiana shall be electronically transferred to the Department on or before the thirtieth day following the close of the reporting period using the electronic format provided by the Department. Except as provided in LAC 61:I.4910, failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under La. R.S. 47:1601 through 1602. The deduction allowed by La. R.S. 47:1061 as compensation for collecting and remitting the tax shall not be allowed if the tax payment is not timely transmitted electronically.

The return and tax payments must be filed and remitted electronically through the Louisiana Taxpayer Access Point (LaTAP) service. Taxpayers are required to establish a LaTAP account in advance of the third quarter filing deadline by accessing <https://latap.revenue.louisiana.gov>. Taxpayers who do not have a Louisiana Department of Revenue account number can register for a business account on the LaTAP site and then add the Telecommunication Tax for the Deaf account type “Excise – Telecommunication”. For those taxpayers who have an existing Louisiana Department of Revenue account number and submitted paper returns for periods prior to July 1, 2018, a Telecommunication Tax for the Deaf account type has already been established. This group of taxpayers must still create a LaTAP account. For assistance registering your business or creating a LaTAP account, visit <http://revenue.louisiana.gov/FAQ> and select “LaTAP”.

Questions concerning the Telecommunication Tax for the Deaf should be directed to the Louisiana Department of Revenue’s Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

Kimberly Lewis Robinson
Secretary of Revenue

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