



**Revenue Ruling
No. 06-017
September 26, 2006
Individual Income Tax**

Extension of Income Tax Deadlines for Combat Zone and Support Personnel

This Revenue Ruling addresses the extension of individual income tax filing deadlines granted to military and support personnel serving in combat zones.

Under the provisions of La. Rev. Stat. Ann. § 47:292.3 for taxable years beginning on or after January 1, 2001, when special relief such as extensions of deadlines to file and pay federal income tax is granted by the Internal Revenue Service to military and support personnel for services in a combat zone, the same extensions will be granted for filing and payment of their Louisiana individual income tax. Extensions for collection and assessment deadlines in these situations will be the same as special relief granted for federal income tax purposes.

If the Louisiana Department of Revenue takes any action covered by these extensions or sends you a notice of estimated tax due or assessment of penalty and interest for a qualifying tax period before learning that you are entitled to an extension, contact the Collection Division at 225-219-7448 or the LDR Regional Office near your home in Louisiana for assistance.

Cynthia Bridges
Secretary

A Revenue Ruling is written to provide guidance to the public and to Department of Revenue employees. It is issued under Section 61:III.101(C) of the Louisiana Administrative Code to apply principles of law to a specific set of facts. A Revenue Ruling does not have the force and effect of law and is not binding on the public. It is a statement of the department's position and is binding on the department until superseded or modified by a subsequent change in statute, regulation, declaratory ruling, or court decision.