

State of Louisiana  
Department of Revenue

JOHN BEL EDWARDS  
Governor



KEVIN J. RICHARD, CPA  
Secretary

November 1, 2023

Via e-mail (return receipt requested) to:

The Honorable Stuart J. Bishop  
Chairman of the House Committee on Ways and Means  
P.O. Box 94062  
Baton Rouge, Louisiana 70804  
apa.h-wm@legis.la.gov

The Honorable R.L. "Bret" Allain, II  
Chairman of the Senate Committee on Revenue & Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, Louisiana 70804  
apa.s-r&f@legis.la.gov

**Re: Proposed Amendments to Regulation LAC 61:III.2503 – Income Tax Filing Extension**

Chairman Bishop and Chairman Allain:

On September 7, 2023, a copy of the *Notice of Intent* issued by the Department of Revenue for proposed rule amendment to LAC 61:III.2503- *Income Tax Filing Extension* was sent to your committee for review. The purpose of this proposed rule amendment to LAC 61:III.2503 is to provide relief to certain taxpayers unintentionally affected by Act 410 of the 2022 Regular Session. Along with automatic filing extensions for individual, partnership, and fiduciary income tax, Act 410 provided for a filing extension of the corporation income tax return if one was timely requested for federal purposes. The proposed amendment provides guidance to corporate taxpayers described under Internal Revenue Code Section 6072(b) and (d) whose federal due date is after the Louisiana due date and are prohibited from receiving a federal extension and taxpayers located in a federally declared disaster area receiving an extension of time to file pursuant to Internal Revenue Code Section 7508A prior to the state filing deadline. Notably, subparagraphs previously promulgated as B(2)(a) and B(2)(b) are henceforth amended as B(4)(a) and B(4)(b) with the same effect.

The *Notice of Intent* was published on pages 1660 through 1662 of the September 2023 issue of the *Louisiana Register*. A public hearing was held in the LaSalle Building on Wednesday, October 25, 2023. There were no attendees other than the one Department attorney assigned to the promulgation of the proposed amendments. One written comment was received and there were no oral comments. I disagree with the written comments, and, as such, no changes will be made.

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## Council on State Taxation

*Comment:* Section 2503(B)(4)(a) provides that “a taxpayer should retain a copy of their approval determination letter Federal Form 6513, Extension of Time to File, or other material evidencing that their federal extension has been approved.” Subsection (b) then outlines the consequences of failure to obtain the federal extension. The federal extension is automatic, and we have received feedback from our members indicating they rarely receive any documentation confirming approval of the extension. Furthermore, the language of S.B. 54, codified in La. R.S. 47:287.614(D)(4), simply provides that the taxpayer, in order to receive the Louisiana extension, need only to have: 1) “timely requested an extension from the Internal Revenue Service to file the federal return for the same period,” and 2) filed their return within the extension time period. Accordingly, we recommend that Section 2503(B)(4)(a) and (b) of the proposed regulations be deleted, and an indication on the face of the CIFT-620 that a federal extension has been timely requested, as set forth in Section 2503(B)(4), suffice to establish the requested extension.

*Response:* The Secretary disagrees. While Federal Form 6513, *Extension of Time to File* is not issued to every taxpayer automatically, the Secretary determined that other material evidencing an approved federal filing extension is sufficient for verification purposes for the Louisiana filing extension. As such, LAC 61:III.2503(B)(2)(a) provides that “other material evidencing that their [the taxpayer’s] federal extension has been approved.” Furthermore, the same provision states that a taxpayer “should retain a copy” of material evidencing that they have been approved for a federal extension. Approval for Louisiana’s extension is not dependent on the taxpayer providing proof attached to their return. Instead, the rule recommends that the taxpayer retain such material particularly for proof in the event that the department chooses to verify the taxpayer’s federal approval at a later time. Requesting that a taxpayer retain proof of their federal approval for potential verification is reasonable, therefore, no changes will be made.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed amendment will be submitted for publication as a final rule in the December 2023 edition of the Louisiana Register. Should you have any questions or need additional information, please contact Christina Junker via email at [christina.junker2@la.gov](mailto:christina.junker2@la.gov) or by phone at (225) 219-7823.

Sincerely,



Kevin J. Richard, CPA  
Secretary

Cc: The Honorable Patrick Page Cortez, President of the Senate, [apa.senatepresident@legis.la.gov](mailto:apa.senatepresident@legis.la.gov), The Honorable Clay Schexnayder, Speaker of the House, [apa.housespeaker@legis.la.gov](mailto:apa.housespeaker@legis.la.gov), Office of the State Register, [Reg.Submission@la.gov](mailto:Reg.Submission@la.gov)

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