



Tax Topics

www.revenue.louisiana.gov

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"The mission of the Louisiana Department of Revenue is to administer applicable laws and collect revenues to fund state operations."

E-as-y File and E-as-y Pay!

Businesses and individuals now have the option to electronically file sales tax, individual income tax, and withholding tax through the Department's website. There is also an option to submit an electronic payment with a sales tax return, current year individual income electronic tax return, a prior year individual income tax return, a withholding tax return, or a declaration of estimated individual income tax return. The following is the E-as-y File/E-as-y Pay way:

- Just go to the Department's Internet website at www.revenue.louisiana.gov, select "e-Services," and then click on "LDR Online filing."
- Click on Individual Income Tax Web Filing (IT-540), Sales Tax Web Filing (R-1029), Sales Tax Direct Marketer Web Filing (R-1031), or Withholding L-1 Tax Web Filing.
- For current year individual income tax returns, read who qualifies to file electronically. If you wish to find out what information is needed for electronic filing of your current year resident return, click on "Information needed BEFORE filing." In order to use the site to file sales tax returns or withholding tax, you must first register for this free service by clicking on "New Registration." Sign and mail the agreement form to the Department. Once the signed form has been received, you will be able to file through the website.
- To file an individual income tax return, click on "File Return," fill out the requested information, press the calculate button, review and sign the calculated return with a Personal Identification Number (PIN) of your choice. At this time, the option for direct debit or direct deposit will be offered, depending on whether you have a balance due or refund. To use either option, you will need to enter your 9-digit bank routing number and bank account number – information normally found on the bottom of your check.
- You must then see the "Confirmed" page before you can consider the return filed. Print a copy of the return with the confirmation number for your records.
- To submit payment for a current or past individual income tax liability or declaration of estimated tax, click on "Payment Only." You will need to enter your check information – the amount, effective date of payment (it can be in the future), bank routing number, bank account number, and tax period to which the payment is to be applied. A trace number will be provided to you after the payment request is submitted.

Underpayment penalty for estimated payments

Taxpayers are reminded that there is a penalty for failure to make estimated payments of individual and corporate income taxes. The penalty for underpayment of any installment of individual or corporate estimated income tax is 12% per annum on the underpayment.

Taxpayers now have the option to make electronic payments for their declarations of estimated individual income tax through the Department's website at www.revenue.louisiana.gov, or by mailing the appropriate declaration voucher and payment to Department of Revenue, P.O. Box 91007, Baton Rouge, LA 70821-9007. Corporations may not make electronic payments through the website, but must mail the appropriate declaration voucher and payment to the Department of Revenue, P.O. Box 91011, Baton Rouge, LA 70821-9011.

Individuals are required to make declarations of estimated tax payments if their Louisiana income tax after credits and taxes withheld can reasonably be expected to exceed \$1,000 for an individual and \$2,000 in the case of a joint declaration of husband and wife. A corporation must make estimated tax payments if its income for the taxable year can reasonably be expected to be \$1,000 or more.

For individual income tax, payments of estimated tax must be made in full with a declaration, or in four equal installments

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EASY FILE & EASY PAY
FAST and SIMPLE
www.revenue.louisiana.gov

Automated Bank Drafts Available

\$ Taxpayers now have the option to have monthly installment agreement payments automatically debited from their bank accounts through drafts.

In order to initiate the automatic drafts, taxpayers are required to submit an application to the Department. Applications for participation in the automatic bank draft program are available on the Department's Internet website at www.revenue.louisiana.gov. The address for submitting applications is Department of Revenue, Collection Division, P.O. Box 201, Baton Rouge, LA 70821-0201.

The applications must contain the following information when submitted:

- the bank routing number (the first nine digits listed on the lower left-hand side of a check);
- the taxpayer's bank account number (the second group of numbers after the routing number);
- the debit amount authorized by the taxpayer;
- the date the debit the account is to be debited;
- the name listed on the bank account (ex. Mr. and Mrs. John Smith);
- the Social Security Number(s) of the taxpayer (and spouse if applicable);
- the Louisiana Department of Revenue 10-digit business account number assigned to the taxpayer by the Department.

Installment payments will be debited from a taxpayer's account on the date specified. Failure to have sufficient funds in the account at the time of debit will result in an NSF fee being added to the balance due and may result in the agreement being cancelled. If the agreement is cancelled, all tax, penalties, and interest will be immediately collectible.

Underpayment penalty (...continued)

on or before April 15, June 15, September 15 of the tax year, and January 15 of the following year. For corporations, estimated payments, generally, must be made on or before the 15th day of the 4th month, 6th month, 9th month, and 12th month of the taxable year.

Adopted Rules and Policy Documents

\$ The following are brief descriptions of adopted rules and policy documents recently published by the Department. The policy documents include Revenue Rulings, Revenue Information Bulletins, Redacted Private Letter Rulings, and Statements of Acquiescence and Non-Acquiescence. The full texts of adopted rules are available on the Department's Internet web page at www.revenue.louisiana.gov under "Laws and Policies/Louisiana Administrative Code/Adopted Rules." The other policy documents are available under "Laws and Policies/Louisiana Administrative Code/Policy Documents." Adopted rules are also available from the Office of the State Register's Internet web page at www.state.la.us/osr/reg/.

Rules

In December 2003, the Department amended Louisiana Administrative Code 61:I.4910 to implement changes to the electronic funds transfer requirement threshold.

On October 20, 2003, the Department adopted Louisiana Administrative Code 61:I.1520 as an Emergency Rule concerning withholding by professional athletic teams.

On August 20, 2003, the Department amended Louisiana Administrative Code 61:I.305 relative to the definitions of reserves and assets.

On August 20, 2003, the Department adopted Louisiana Administrative Code 61:I.1310 establishing individual income tax tables based on the individual brackets provided by Act 51 of the 2002 Regular Session of the Louisiana Legislature.

On August 20, 2003, the Department amended Louisiana Administrative Code 61:I.4401 relative to the sales tax exemption of food for home consumption and which food items are taxable and which are exempt.

On August 15, 2003, the Department adopted Louisiana Administrative Code 42:I.1775 as an Emergency Rule concerning progressive pull-tabs for organi-

zations licensed to hold, operate, or conduct charitable games of chance.

Rulings

No. 03-004 – Alternative Fuel Usage Credit for Low Speed Vehicles (August 22, 2003)

No. 03-005 – Inclusion of the Federal Excise Tax on Gasoline in the Sales Ratio (August 22, 2003)

Revenue Information Bulletins

No. 02-006B – Concerning the Dissolution of a Judicial Injunction That Had Prohibited the Granting of Certain Statutory Sales Tax Exclusions for Religious Entities (September 22, 2003)

No. 03-015 – Limited Liability Companies not Subject to Franchise Tax (August 27, 2003)

Redacted Private Letter Rulings

No. 03-009 – Concerning Whether the Parts and Accessories for Hospital-Owned Medical Linear Accelerators are Eligible for the Sales Tax Exemption provided by R.S. 47:305(D)(1)(s) for Personally Used Medical Devices (September 9, 2003)

No. 03-011 – Conditions that Determine for Sales Tax Purposes when Carpet Installation is a Sale of Tangible Personal Property with an Obligation to Install, or an Immovable Property Contract (October 16, 2003)

Statements of Acquiescence or Non-Acquiescence

No. 03-001 – Credit for Taxes Paid to Another State, Joseph P. and Ann H. Perez v. Secretary of the Louisiana Department of Revenue, 98-0330 (La. App. 1 Cir, 3/8/99), 731 So.2d 406 (September 10, 2003)

The Department of Revenue has a new web address:

www.revenue.louisiana.gov

Important points for individual income tax filers

- Individuals who file a federal income tax return are also required to file a Louisiana individual income tax return.
- Include Social Security Number(s) on the tax return.
- If filing an individual income tax return for the first time, indicate such in the "First Time Filer" mark sense box.
- If filing an amended return, indicate such in the "Amended Return" mark sense box.
- If filing a return for a decedent, indicate such in the "Decedent Filing" mark sense box.
- **DO NOT** submit a photocopy of an original scannable income tax Form IT-540 or IT-540B.
- Use black ink, if possible.
- **DO NOT** use red or green ink.
- **DO NOT** use pencil.
- **DO NOT** staple W-2s or other pages to the return. Use paper clips.
- Submit only an ORIGINAL LASER COPY of substitute forms.
- Submit a Louisiana Income Tax Payment Voucher with any payment.
- Be sure the return is signed.
- Mail to the appropriate post office box for refunds or tax due returns.

Important point for individual income tax preparers:

Tax preparers should make sure that the address used to prepare a client's substitute return is current and correct. If an old address already in the preparer's software is used to prepare a return, the Department's processing protocol assumes that the address on the return is the current correct address and automatically updates the taxpayer's file with the old incorrect address. This will delay a client's refund and may cause unnecessary billings to be issued.

Tax Year 2003 booklets mailed



More than 595,000 tax year 2003 booklets were mailed to taxpayers in January.

The number this year represents a reduction of 30,000 booklets from the number mailed last year. Over the last five years, the Department has been able to reduce the number of pre-addressed booklets printed and mailed to taxpayers by 880,000. This total reduction has saved taxpayers more than \$400,000 in printing and postage costs.

A major reason for the reduction in printed and mailed booklets has been the Department's convenient on-line E-as-y File/E-as-y Pay electronic filing services. (See E-as-y Pay/E-as-y File information in this issue of *Tax Topics*.)

The Department's E-as-y File/E-as-y Pay electronic services give taxpayers the option to file their state individual income return from the Department's website at www.revenue.louisiana.gov and electronically pay any additional tax that may be due at anytime up to the May 15, 2004, filing deadline.

This year, there are several major changes to both the IT-540 Resident return and the IT-540B Nonresident return this year.

- Constitutional Amendment No. 2 of the 2002 Regular Session of the Louisiana Legislature (commonly referred to as the "Stelly Plan") went into effect on January 1, 2003 and necessitated the revision of individual income tax tables in the IT-540 Resident tax return booklet. Also, because of the amendment, the Excess Itemized Deduction has been eliminated.
- The address for payments has changed to P.O. Box 3550, Baton Rouge, LA 70821-3550. A detachable payment voucher is now located inside the front cover of both the IT-540 Resident and IT-540B Nonresident tax return booklets.
- In the Resident return, a childcare credit has been added to Schedule A, Part 1 (Nonrefundable Tax Credits) and Part 2 (Refundable Tax Credits).

In the Nonresident booklet, a Childcare Credit worksheet is provided.

- On Schedule D (Donations) of both the Resident and Nonresident returns, the Animal Welfare Commission and the Housing Trust Fund have been added.
- On Schedule E (Adjustments to Income) of the Resident return, two new lines have been added – Line 2A (Recapture of START Contributions) and Line 4J (Military Pay Exclusion).
- On the Interest and Penalty Calculation Schedule, an Underpayment Penalty line has been added.

Taxpayers should note that the Department's Alexandria Regional Office has changed to 201 Johnston Street, Suite 100, Alexandria, LA 71301. The relocation to that address is expected to last 12 to 18 months while renovations are made to the old location in the Louisiana State Office Building. The general telephone number for the Alexandria Regional Office, (318) 487-5333, remains the same.

Inheritance Tax Phase-out

Final phase-out of the Inheritance Tax began July 1, 2003.

This final phase out means that for deaths occurring between July 1, 2003 and June 30, 2004, the tax rates shall be reduced by 80 percent.

For deaths occurring on or after July 1, 2004, the tax shall not apply **if** a judgment of possession is rendered or the succession is opened judicially no later than the last day of the ninth month following death. Otherwise, the inheritance tax is still considered applicable and any tax due shall be payable subject to the 80 percent reduction.

*Happy New Year
from*

DR
Louisiana Department of Revenue

Processing of severance taxes simplified



Effective February 2, 2004, severance taxes will be converted as part of Phase 3 of the DELTA Project (Defining Excellence in Louisiana Tax Administration), the new processing system being installed at the Department of Revenue.

To accommodate the conversion, the O1s, T1s, M1s, and G1s forms have been redesigned to an 8.5 X 11 format. These redesigned documents will be mailed to severance taxpayers each month and will contain a pre-printed account number, taxable period, and tax type. The new forms will ensure better customer service since they will be processed by high-speed scanning equipment, which provides faster processing, imaging capabilities, and improved data accuracy.

Severance taxpayers will be required to include their 5-digit company reporting number and their 10-digit Revenue account number on the forms. If assistance is required to obtain either number, taxpayers may contact the Taxpayer Services Division at (225) 219-7318. Another big change for severance taxpayers that file paper returns will be a new requirement that separate amended returns must be submitted for each taxable period being revised; the reporting of amended data for previous periods on the current return will no longer be accepted. However, taxpayers that file electronically will be exempt from this requirement; they will be allowed to continue to report detail records for multiple periods as part of one detail record submission.

Electronic filing via the Department's website will be available for the following forms: Severance Parish Summary (O1s & G1s); Lease Detail (O1d & G1d); Incapable/Stripper Well Reports (O3 & G3); and Well Reports for Exempt Wells (O5 & G5). In addition to the Electronic Funds Transfer payment methods currently available, severance taxpayers can now make payments by E-check, a new

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No. 02-015 Motion Picture Investment Credit	
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No. 03-003 Sales Tax Exemption – Events at Publicly Owned Facilities	
No. 03-004 Taxability – Sales of Digital Subscriber Line Service	
No. 03-005 Immovable or Movable Status – Installed Durable Medical Equipment	
No. 03-007 Taxability – Certain Charges by Country Clubs to Members	
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No. 03-008 Application of Exclusion to Purchases by Schools	
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Alexandria Regional Office relocates

The Alexandria Regional Office of the Louisiana Department of Revenue has temporarily relocated to Suite 100 of the Commercial Building, 201 Johnston Street, Alexandria, LA 71301.

The relocation is expected to last 12 to 18 months and is necessary because of renovations to the Louisiana State Office Building, the regional office’s former location. The general telephone number for the Alexandria Regional Office, (318) 487-5333, remains the same.

The Taxpayer Services Division, Collections Division, Field Audit Division, and administrative offices can be accessed through the building’s entrance on 3rd Street. Office hours for these divisions are 7:30 a.m. until 4:30 p.m., Monday through Friday.

Taxpayers meeting with agents of the Department’s Office of Alcohol and Tobacco Control should enter from Johnston Street. ATC business hours are Tuesdays only, 8:00 a.m. until 4:00 p.m.

Severance

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service available through the Department’s website at www.revenue.louisiana.gov. Existing registration requirements for submitting hard copy returns will remain in effect for E-check payments.

Additional information about severance tax forms and instructions is available on the Department’s website at www.revenue.louisiana.gov.

*TAX ASSISTANCE IS AVAILABLE AT THE
FOLLOWING OFFICES OF THE
LOUISIANA DEPARTMENT OF REVENUE.*

ALEXANDRIA REGIONAL OFFICE
201 JOHNSTON STREET, STE. 100
318-487-5333

BATON ROUGE—MAIN OFFICE
617 NORTH THIRD STREET
225-219-7318 (ASSISTANCE)
225-219-2114 (TDD)

BATON ROUGE—REGIONAL OFFICE
8549 UNITED PLAZA BOULEVARD, STE. 200
225-922-2300

LAFAYETTE REGIONAL OFFICE
825 KALISTE SALOOM ROAD
BRANDYWINE III, STE. 150
337-262-5455

LAKE CHARLES REGIONAL OFFICE
ONE LAKESHORE DRIVE, STE. 1550
337-491-2504

MONROE REGIONAL OFFICE
122 ST. JOHN STREET
ROOM 105
318-362-3151

NEW ORLEANS REGIONAL OFFICE
1555 POYDRAS STREET, STE. 900
504-568-5233

SHREVEPORT REGIONAL OFFICE
1525 FAIRFIELD AVENUE, ROOM 630
318-676-7505

THIBODAUX REGIONAL OFFICE
1418 TIGER DRIVE
985-447-0976

Tax Preparer Pleads Guilty

George H. Johnson, 51, 7413 Downman Road, New Orleans, pleaded guilty in Orleans Parish Criminal District Court on October 31, 2003, to one count of theft over \$500 and one count of tax evasion.

Johnson operated a tax preparation business adjacent to his home. He was accused of preparing numerous fraudulent state individual income tax returns, increasing the refunds due, forging the taxpayers' signatures, and using his own address on the fraudulent returns. Once the refunds were mailed to Johnson's address, he forged the taxpayers' endorsements, signed as a third party endorser, and negotiated the checks for cash or deposit.

As a multiple offender, Johnson was ordered to serve 5 years imprisonment at hard labor for the theft and six months for tax evasion, to be served concurrently. Johnson was also ordered to pay the Louisiana Department of Revenue \$6,000 in restitution upon his release from prison.

Tax Topics is a quarterly publication of the Louisiana Department of Revenue. Information contained herein is of a general nature; taxpayers requiring information concerning a specific tax matter should contact the appropriate tax office. Subscription information may be obtained from the Public Affairs Section at the address below, or by calling (225) 219-2760.

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