

## TREATMENT OF WEEKENDS AND HOLIDAYS

If the due date of the return falls on a weekend or a Federal Reserve holiday, the payments must be electronically transferred in time to be received by the State of Louisiana's bank on or before the first business day following the weekend or holiday.

## CHANGES

If a taxpayer chooses to change methods or if there are any changes to banking or account information, an Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payment (R-20193-L) must be submitted at least 60 days before the effective date of the change to ensure that payments are processed accurately. However, if the authorization agreement cannot be submitted at least two weeks in advance, the taxpayer should notify the Department by telephone and immediately follow-up with the authorization agreement. In addition, an authorization agreement should be submitted if a contact person, telephone number, or address changes.

## RELIEF FROM REQUIREMENTS

If a taxpayer who has been mandated to make tax payments electronically does not believe that he meets the criteria, the taxpayer should make a written request for reconsideration that includes the reasons for the request. The request should be addressed to the Taxpayer Services Division, P.O. Box 3863, Baton Rouge, Louisiana 70821-3863.



## ASSISTANCE

Questions about electronic funds transfer payments should be directed to the Taxpayer Services Division at (225) 219-2203 or any of the following Department of Revenue Regional Offices:

### Alexandria

Room B-100  
900 Murray St.  
Alexandria, LA 71301  
(318) 487-5333

### Lafayette

Brandywine III, Suite 150  
825 Kaliste Saloom Rd.  
Lafayette, LA 70508  
(337) 262-5455

### Lake Charles

Suite 1550  
One Lakeshore Dr.  
Lake Charles, LA 70601  
(337) 491-2504

### Monroe

Room 105  
122 St. John St.  
Monroe, LA 71201  
(318) 362-3151

### New Orleans

Suite 2100  
1555 Poydras St.  
New Orleans, LA 70112  
(504) 568-5233

### Shreveport

1525 Fairfield Ave.  
Shreveport, LA 71101  
(318) 676-7505

### Thibodaux

1418 Tiger Dr.  
Thibodaux, LA 70301  
(985) 447-0976



Louisiana Department of Revenue  
Post Office Box 201  
Baton Rouge, LA 70821-0201  
[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

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# Electronic Funds Transfer Payment Options

1746532100124576862402034584021320408970654321320145607068709870231020.2121354898673140315061

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12410322157785411003256871685952354546571000325546546749883221002356897485321084021320408970  
154321: 3,212135: 6174 1215  
105645: 7402628 3401 8541  
100325: 2554854: 2100 0897  
165432: 30,212131: 8617 1212  
110564: 2467891230628451740262 19157248625413284012354785: 4103221577854  
110032: 7686240203458402132040 21320145607068709870231020 9867314031506  
184249: 6154794812303104578794 45167954302467891230628451 1321651915724  
182541: 110322157 5454657100032 1886322100235  
189746: 340213204: 6870987023102 986731403150  
116424: 10457879 6789123062845 4132165191572  
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165374: 12132040897065432132014 09870231020.212135489867314 12402628174235  
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**ELECTRONIC FUNDS TRANSFER REQUIREMENT**

Revised Statute 47:1519 requires payments by electronic funds transfer if, during the preceding 12-month period, the average total payments exceed \$5,000 per month. The law also provides that once a taxpayer is notified of the requirement to make payment by electronic funds transfer, payments not made electronically will be considered delinquent and subject to penalties and interest as provided under Revised Statute 47:1601 and 1602. However, full payment may be made in immediately investible funds, such as cash, money orders, certified checks, and cashier's checks, delivered in person or by courier to the department on or before the close of business on the date required to be paid.

**ELECTRONIC FUNDS TRANSFER REGISTRATION**

Taxpayers who are required to make tax payments electronically or those who want to do so voluntarily must complete the Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payment, Form R-20193-L, indicating the payment method chosen. As soon as the payment method has been selected, the Department will furnish the taxpayer with detailed instructions on how to transmit payments. Electronic payments may be made by immediately investible funds, which includes cash, money orders, credit and debit card payments, bank drafts, certified checks, teller's checks, electronic checks, and cashier's checks, or ACH (Automated Clearinghouse) Debit or ACH Credit.

FedWire transfers are not acceptable.

**PAYMENT METHODS**

**1. Online Payments—Louisiana Taxpayer Access Point (LaTAP)**

Taxpayers may make electronic payments via the Department's web site using the Louisiana Taxpayer Access Point (LaTAP) system. LaTAP allows taxpayers to view their business tax accounts, file returns, make payments, and update account information using a single logon. To register, go to <https://webtax.revenue.louisiana.gov> and create a login ID and password.

**2. Online Business Tax Payments**

Taxpayers may make electronic payments via the Department's web site using the online business tax payment option (*see <https://webtax.revenue.louisiana.gov>*). To make online payments, the taxpayer must first register using their tax account number and select new registration option. Complete the registration information including the tax type and select a personal identification number (PIN). After your information and PIN are accepted, you will be able to pay tax through this site. Separate registrations are required for each tax type.

**3. Credit or Debit Card Payments**

Tax payments may be made by debit or credit card from the Department's web site, [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) or directly through the third-party vendor site at <https://www.officialpayments.com>. Payments may also be made by telephone through Official Payments at 1-888-272-9829. A convenience charge (approximately 2.5 percent) will be added to all debit and credit card payments. Payments must be initiated on or before the tax due date.

**4. ACH Debit Payment**

ACH Debit payments are made by the taxpayer using a third-party data collection center. If the taxpayer elects to make payments by ACH debit, the Department of Revenue will provide the data collection center with the taxpayer's tax account and bank information and the taxpayer will be assigned a confidential identification number and a password. These, along with the taxpayer's Revenue account number, are used by the taxpayer to communicate payment information to the data collection center. This ensures that only the taxpayer will have the capability of authorizing debits against the taxpayer's bank account.

The taxpayer contacts the data collection center by touch-tone, voice, or personal computer and authorizes debits to their bank accounts for payment of taxes. After a transmission has been completed, the taxpayer is provided a verification number that can be used to trace a transaction should any problems arise later. Once the taxpayer receives the verification number, the transaction is complete and the taxpayer has no further responsibility for making payment.

**5. ACH Credit Payment with Addenda Record**

ACH credit payments are made by the taxpayer through their financial institution. Before committing to the ACH Credit payment method, the taxpayer should verify that their financial institution is able to correctly transmit the addenda record needed to identify the taxpayer's account number, tax type, and filing period. If proper transmittal of the addenda record cannot be confirmed, online filing and payments through the Department's Louisiana Taxpayer Access Point (LaTAP) system is recommended as a convenient and more reliable way to comply with the electronic funds transfer requirements.

A taxpayer using this method must provide his financial institution with the information necessary to initiate a timely ACH Credit transaction using the National Automated Clearinghouse Association (NACHA) CCD+ entry and the TXP Banking Convention addenda record. The payment amount authorized by the taxpayer and initiated by the taxpayer's financial institution must be received by the state's bank on the due date of the return. If a taxpayer elects to use the ACH Credit payment method, the taxpayer is responsible for ensuring that the transaction is completed timely and accurately. Also, any fees charged by the originating bank are the responsibility of the taxpayer.

**6. Other Immediately Investible Funds**

If a taxpayer is required to make electronic payments and chooses not to, the taxpayer must make payment in immediately investible funds, such as cash, money orders, and cashier's checks, delivered in person or by courier to the department on or before the close of business on the date required to be paid. Immediately investible funds do not include FedWire transfers.

*Note: The Department cannot take money from your bank account unless you initiate the transmission and we cannot resend a transmission that fails. It will need to be re-initiated by you. Initiating an EFT Transmission does not guarantee that the payment will be sent to us successfully.*