
ACH DEBIT AND CREDIT REGISTRATION

Taxpayers who choose to make tax payments electronically by ACH debit or credit must complete the Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payment, Form R-20193-L, indicating the payment method chosen.

ACH DEBIT AND CREDIT 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 LDR 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.

DUE DATES ON 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.

RELIEF FROM REQUIREMENTS

If a taxpayer who has been required 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 relief. The request should be addressed to the Taxpayer Services Division, P.O. Box 3863, Baton Rouge, Louisiana 70821-3863.

ASSISTANCE

Questions about electronic 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

MONROE

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

LAFAYETTE

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

NEW ORLEANS

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

LAKE CHARLES

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

SHREVEPORT

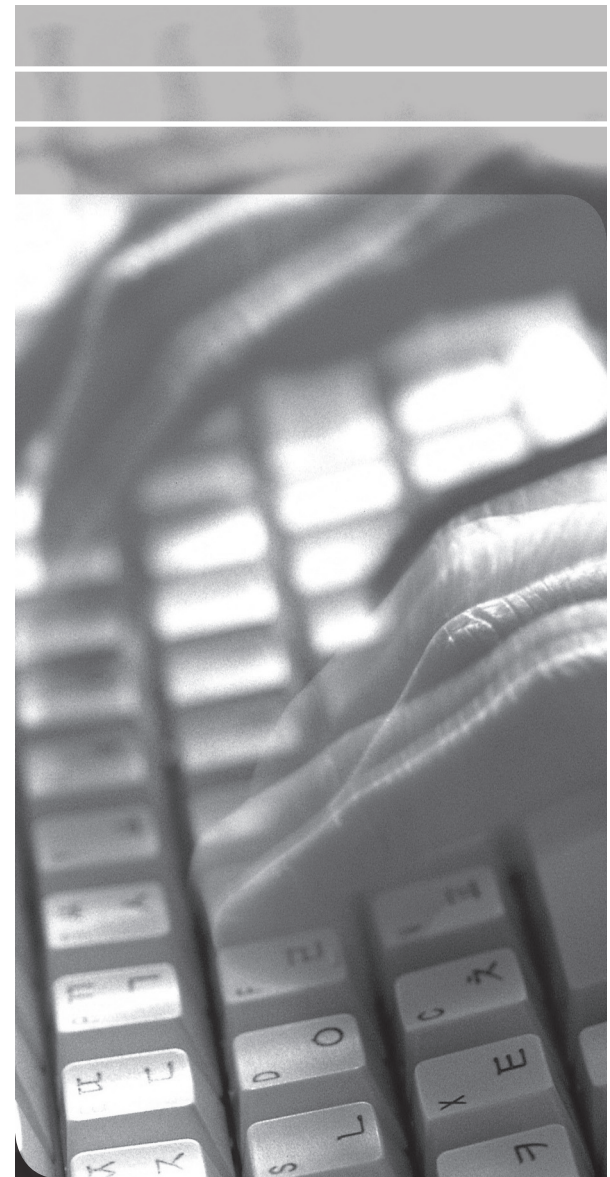
1525 Fairfield Ave.
Shreveport, LA 71101
(318) 676-7505



Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201
www.revenue.louisiana.gov

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ELECTRONIC PAYMENT OPTIONS

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ELECTRONIC PAYMENT REQUIREMENT

Revised Statute 47:1519 requires electronic payments if, during the preceding 12-month period, the taxpayer's average total payments exceed \$5,000 per month. The law also provides that once a taxpayer is notified of the requirement to make electronic payment, payments not made electronically will be considered delinquent and subject to penalties and interest as provided under Revised Statute 47:1601 and 1602.

FedWire transfers are not acceptable.

PAYMENT METHODS

1. ONLINE PAYMENTS—LOUISIANA TAXPAYER ACCESS POINT (LATAP)

Taxpayers may make electronic payments via the LDR'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 LDR'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 the 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 LDR's web site, 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 can be made by the taxpayer using a third-party data collection center. If the taxpayer elects to make payments by ACH debit, LDR 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 be able to authorize debits against the taxpayer's bank account.

The taxpayer can contact the data collection center by touch-tone, voice, or personal computer and authorize 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 if 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 can be 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 LDR's Louisiana Taxpayer Access Point (LaTAP) system is recommended as a convenient and more reliable way to comply with the electronic payment 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.

Note: *LDR cannot take money from the taxpayer's bank account unless the taxpayer initiates the transmission. LDR cannot re-send a transmission that fails. It must be re-initiated by the taxpayer. Initiating an Electronic Payment Transmission does not guarantee that the payment will be sent to LDR successfully.*
