

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Individual Income Tax Filing Extensions (LAC 61:III.2501)

Under the authority of R.S. 47:1511, 1514, 103(D), and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, declares an emergency to exist and adopts by emergency process the attached rule to require taxpayers who are unable to file the state individual income tax return by the due date to request an extension to file.

The secretary of revenue is authorized to grant a six-month extension of time to file an individual income tax return and, in the past, taxpayers who were granted an automatic federal filing extension were allowed the same state income tax filing extension if a copy of the federal extension was attached to the front of their state tax return. Beginning with the 2008 income tax year, filed in 2009, taxpayers will be required to request a specific state individual income tax extension on or before the tax return's due date to be allowed an extension of time to file their state income tax return. This new requirement is the result of changing technologies and processing procedures that make the recording of federal filing extensions unreliable.

The Department of Revenue has determined that this emergency action is necessary to prevent undue delay in notifying taxpayers and tax preparers of this new requirement and to prevent taxpayers from incurring late filing penalties and other related penalties as a result of failing to timely file for a state extension. This Emergency Rule becomes effective on November 26, 2008 and shall remain in effect for a period of 120 days or until this rule takes effect through the normal promulgation process, whichever comes first.

Title 61

REVENUE AND TAXATION

Part III. Administrative Provisions and Miscellaneous

Chapter 25. Returns

§2501. Individual Income Tax Filing Extensions

A. The secretary may grant a reasonable extension of time to file a state individual income tax return, not to exceed six months.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date. A federal extension will *not* extend the time to file a state individual income tax return.

2. Extensions may be requested by submitting an Application for Extension of Time to File Louisiana Individual Income Tax or by requesting the extension electronically via the Department of Revenue's web site.

B. Filing Extension Does Not Extend Time to Pay Tax

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. The extension does not allow an extension of time to pay the tax due.

2. To avoid interest and penalty assessments, estimated taxes due should be paid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 103(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 33: