

**Revenue Information Bulletin No. 16-032**  
**June 16, 2016**

**Filing Extensions for Taxpayers Affected by Declared “Disaster Areas”**

The purpose of this Revenue Information Bulletin is to clarify that any filing extension granted by the Department as a result of a declared “disaster area” shall also serve as an extension of time for qualifying income and franchise taxpayers in which to file for an extension when the due date of the filing of the return falls within the postponement period declared by the Department. Most recently, the Department issued extensions for taxpayers affected by severe storms and flooding that occurred in March of 2016. See R.I.B. 16-010 for details.

For example, R.I.B. 16-010 grants an extension of time for taxpayers whose homes, principal place of business or critical tax records are located in any of 35 different parishes for multiple tax types. For purposes of individual income tax, the extension applies to tax returns with original or extended due dates on or after March 8, 2016 and on or before July 15, 2016. Since the May 15, 2016 due date for calendar year individual income tax returns falls within the postponement period, any individual income tax returns filed on behalf of qualifying individuals with a May 15 due date will be deemed timely filed if filed on or before July 15, 2016. In addition, any request for an extension of time to file on or before July 15, 2016 will also be deemed to have been filed by the due date for requesting an extension, May 15, 2016, and thus timely. Accordingly, any qualifying individuals with a May 15 due date who file a request for extension of time to file an individual return on or before July 15, 2016 will be deemed to have timely filed the individual income tax return if filed on or before November 15, 2016.

Any request for extension should be submitted electronically through the Department’s website. Please note that the extension does not allow an extension of time to pay the tax due. Payments received after July 15, 2016 will be charged interest and late payment penalty.

Taxpayers seeking a request for extension can file a request by visiting the below websites.

[revenue.louisiana.gov/extensions](http://revenue.louisiana.gov/extensions)

[revenue.louisiana.gov/fileonline](http://revenue.louisiana.gov/fileonline)

Tax Practitioners seeking a request for extension for more than one taxpayer can file a request by visiting the Individual Income and Corporate Tax Bulk Extensions link found at:

[revenue.louisiana.gov/preparers](http://revenue.louisiana.gov/preparers)

For questions concerning a taxpayer’s return, please contact the Customer Contact Center at (855) 307-3893.

Kimberly L. Robinson  
Secretary

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