

Revenue Information Bulletin No. 20-021
September 8, 2020
Administrative

**Tax Return Filing and Tax Payment Deadlines Extended for
Individuals and Businesses Impacted by Hurricane Laura**

In accordance with LA R.S. 47:1514(C), the Secretary of the Louisiana Department of Revenue (“Department”) is granting automatic filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in parishes declared federal disaster areas following Hurricane Laura.

The declared disaster areas for Louisiana currently include the following parishes: Acadia, Allen, Beauregard, Caddo, Calcasieu, Cameron, Grant, Jackson, Jefferson Davis, La Salle, Lincoln, Morehouse, Natchitoches, Ouachita, Rapides, Sabine, St. Landry, Union, Vermilion, Vernon and Winn. If additional parishes are subsequently declared federal disaster areas after publication of this guidance, this guidance will be amended to include those additional parishes.¹

For tax returns and payments submitted by the extended deadlines, no late filing penalties, late payment penalties, or interest will be due. Any return or tax on which penalty or interest began accruing before August 24, 2020, will not be eligible for this relief.

Income and Franchise Tax Extensions

For individual income, corporation income and franchise, fiduciary income, partnership, and partnership composite tax returns and payments with original or extended due dates on or after August 24, 2020, and on or before November 2, 2020, the automatic extended due date is December 31, 2020. This includes estimated tax payments with original due dates between August 24 and November 2, 2020.

For 2019 calendar year filers, the extended due date for payments was July 17, 2020. Because the income tax was previously due, this guidance does not extend the payment due date of July 17, 2020, for those filers. However, the return filing deadline for these 2019 calendar years filers is extended to December 31, 2020.²

¹ This bulletin was updated on September 14, 2020, to include Caddo, La Salle, Morehouse, St. Landry and Union Parishes as declared disaster areas. The relief provided by this bulletin applies retroactively to September 8, 2020, for these additional parishes.

² This bulletin was updated on September 14, 2020, to clarify that 2019 calendar year income tax filers are granted an extension to file to December 31, 2020.

Withholding Tax Extensions

For withholding tax returns and payments due on or after August 24, 2020, and on or before November 2, 2020, the automatic extended due date is November 30, 2020.

Sales, Severance, and Excise Tax Extensions

For sales, severance, and excise tax returns and payments with original or extended due dates on or after August 24, 2020, and on or before November 2, 2020, the automatic extended due date is November 30, 2020.

The appendix to this bulletin contains a list of sales, severance, and excise tax returns and payments due between August 24 and November 2, 2020.

Other Administrative Relief

For taxpayers eligible for extension relief under this guidance, the Department will also grant extensions upon request for outstanding audit or litigation matters, including but not limited to, proposed assessments, protests, requests for information, discovery requests, and continuances. Except for system-generated assessments on self-assessed returns, the Department will take no action in issuing formal assessments on audited accounts before November 2, 2020.³

Kimberly Lewis Robinson
Secretary

³ Audited accounts are those accounts in which a field or correspondence audit was conducted by one of the Field Audit Tax Divisions (Income, Sales, or Excise) and preliminary findings were issued. This does not include routine account adjustments issued by the Taxpayer Compliance Divisions or the Criminal Investigations Division.

Appendix

Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Excise Taxes	
Alcoholic Beverage Tax	9/15/2020, 10/15/2020
Louisiana State and Parish and Municipality Beer Tax	9/21/2020, 10/20/2020
Louisiana Tax Return for Wines Shipped Direct to Consumers	9/21/2020, 10/20/2020
International Fuel Tax Agreement (IFTA) Return	11/2/2020
Motor Fuels Tax – Aviation Fuel Dealer	10/26/2020
Motor Fuels Tax – Interstate Motor Fuel User	10/25/2020
Motor Fuels Tax – Terminal Operators	9/21/2020, 10/20/2020
Motor Fuels Tax – Importers	9/15/2020, 10/15/2020
Motor Fuels Tax – Transporters	9/21/2020, 10/20/2020
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	9/22/2020, 10/22/2020
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	9/21/2020, 10/20/2020
Special Fuels Tax	9/21/2020, 10/20/2020
Tobacco Tax	9/21/2020, 10/20/2020
Retail Dealers of Vapor Products	9/21/2020, 10/20/2020
Industrial Hemp-Derived CBD Products Tax	9/21/2020, 10/20/2020
Hazardous Waste Disposal Tax	10/20/2020
Telecommunication Tax for the Deaf	10/30/2020
Transportation & Communication Utilities Tax – Monthly Return	9/21/2020, 10/20/2020
Transportation & Communication Utilities Tax – Quarterly Return	10/30/2020
Inspection and Supervision Fee	11/2/2020
Therapeutic Marijuana Fee	9/21/2020, 10/20/2020
Transportation Network Company Fee	10/30/2020

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Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Sales Tax	
Automobile Rental Excise Tax	9/21/2020, 10/20/2020
Direct Marketer Sales Tax	9/21/2020, 10/20/2020
Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax	9/21/2020, 10/20/2020
Sales and Use Tax – Monthly Return	9/21/2020, 10/20/2020
Sales and Use Tax – Quarterly Return	10/20/2020
Hotel/Motel Sales Tax	9/21/2020, 10/20/2020
New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax	9/21/2020, 10/20/2020
Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	9/21/2020, 10/20/2020
Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	9/21/2020, 10/20/2020
Online Hotel Forums – Statewide Hotel/Motel Tax	9/21/2020, 10/20/2020
Fairs, Festivals, and Other Special Events Sales Tax Return	Various
Prepaid Wireless Telecommunications 911 Service Charge	10/20/2020
Severance Tax	
Severance Tax – Oil and Gas	9/25/2020, 10/26/2020
Severance Tax – Timber and Minerals	9/30/2020, 11/2/2020
Natural Gas Franchise Tax	11/2/2020
Oilfield Site Restoration Fee	8/25/2020
Oil Spill Contingency Fee	11/2/2020
Surface Mining and Reclamation Fee	9/20/2020, 11/2/2020

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