

Revenue Information Bulletin No. 05-029
October 27, 2005
State Inheritance Tax

Extension for Opening Succession in Hurricane Rita Impacted Areas

Louisiana Revised Statute 47:2401(B)(1) provides that, for deaths occurring after June 30, 2004, no inheritance tax is due and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided application is filed with the court no later than the last day of the ninth month following the death of a decedent for either the judicial opening of the succession or the rendering of a judgment of possession.

For estates located in Hurricane Rita impacted areas, which includes Calcasieu, Cameron, Jefferson Davis, and Vermilion Parishes, successions with a deadline of September 30, 2005, or October 31, 2005, will be considered timely opened if the application is submitted by November 25, 2005. This extension is in accordance with [Executive Order No. KBB 2005-67](#). If the application is filed after November 25, 2005, inheritance tax will be due at the rates in place prior to July 1, 2004.

Affidavits of Small Succession as provided by CCP Article 3431 et seq. should continue to be filed with the Department of Revenue. An Affidavit of Small Succession is allowed when a person dies intestate, leaving no immovable property and having as heirs only his descendants, ascendants, brothers or sisters (or descendants thereof), or surviving spouse.

Revocable Inter Vivos Trusts

Louisiana Revised Statute 47:2401(B)(2) provides that for deaths occurring after June 30, 2004, no inheritance tax is due, and no inheritance tax return or any other succession related documentation is required to be filed with the Department of Revenue, provided a trust declaration is filed with the secretary of the Department of Revenue in accordance with the provisions of R.S. 47:2426 no later than the last day of the ninth month following the death of the decedent.

For estates located in Hurricane Rita impacted areas, which includes Calcasieu, Cameron, Jefferson Davis, and Vermilion Parishes, trust declarations with a deadline of September 30, 2005, or October 31, 2005, will be considered timely filed if the application is submitted by November 25, 2005. This extension is in accordance with [Executive Order No. KBB 2005-67](#). If the trust declaration is not properly filed by November 25, 2005, inheritance tax will be due at the rates in place prior to July 1, 2004.

Hurricane Katrina Extension Expired October 25, 2005

The filing deadline extension for all other courts that were not affected by Hurricane Rita including the courts affected by Hurricane Katrina ended Tuesday, October 25, 2005. For additional information concerning the October 25, 2005, extension, see [RIB No. 05-020](#).

Questions concerning the state inheritance tax should be addressed to the Taxpayer Services Division at (225) 219-0067.