

Revenue Information Bulletin No. 14-008
April 11, 2014
Income Tax

Partnership Composite Return Automatic Extension

Act 580 of the 2012 Regular Session of the Louisiana Legislature enacted La. R.S. 47:201.1(F)(4) to require that all composite returns be filed electronically. This change is effective for taxable periods beginning on or after January 1, 2013.

The filing date for partnership composite returns for the 2013 tax period is May 15, 2014. Currently, the only method of electronically filing these returns is via third party software vendors. As of this date, there are currently no third party software vendors who have been approved by the Louisiana Department of Revenue. Several products are currently being tested, but such testing is not complete as of this time.

Due to the uncertainty as to when electronic filing of partnership composite returns will be available, the Louisiana Department of Revenue has decided to provide for an automatic extension of six (6) months for the filing of said returns. The returns will now be due on November 15, 2014. This extension grants additional time only to file a return. It does not grant additional time to pay taxes due.

Tim Barfield
Secretary