

## RULE

### Department of Revenue Policy Services Division

#### Corporation Income and Franchise Tax Filing Extensions (LAC 61:III.2503)

Under the authority of R.S. 47:287.614(D), 1511, 1514, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, amends LAC 61:III.2503, to mandate the electronic filing of a request for an extension to file a corporation income and franchise tax return.

The secretary of revenue is authorized, but not required, to grant a reasonable extension of time to file a Louisiana corporation income and franchise tax return. Beginning with returns due on April 15, 2013, corporate taxpayers needing additional time to file a corporation income and franchise tax return must electronically submit a request for an extension of time to file on or before the return due date.

Corporate income and franchise tax returns for 2012 will be due April 15, 2013.

#### Title 61

#### REVENUE AND TAXATION

#### Part III. Administrative Provisions and Miscellaneous

#### Chapter 25. Returns

#### §2503. Corporation Income and Franchise Tax Filing Extensions

A. *Louisiana Revised Statute* Title 47, Section 287.614(D) provides that the secretary may grant a reasonable extension of time to file a state corporation income and franchise tax return, not to exceed seven months, from the date the return is due.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.

2. A taxpayer must request a state filing extension by submitting an electronic application.

3. An electronic application may be submitted via:  
a. the Department of Revenue's web site at [www.revenue.louisiana.gov/extensions](http://www.revenue.louisiana.gov/extensions);  
b. tax preparation software; or  
c. any other electronic method authorized by the secretary.

#### 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, income and franchise taxes due must be prepaid on or before the original due date.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.614(D) and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:552 (March 2010), amended LR 39:000 (January 2013).

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