

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:2591, R.S. 36:404, R.S. 40:1667.1, R.S. 40:1667.2, and R.S. 40:1667.3

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Public Safety Services, LR 13:246 (April 1987), amended by the Department of Public Safety and Corrections, Public Safety Services, Office of Management and Finance, LR 50:1857 (December 2024).

§707. Stop Payments

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 33:2218.2.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Public Safety Services, LR 13:246 (April 1987), repealed by the Department of Public Safety and Corrections, Public Safety Services, Office of Management and Finance, LR 50:1858 (December 2024).

§709. Duplicate W-2s

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 33:2218.2.

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Public Safety Services, LR 13:246 (April 1987), repealed by the Department of Public Safety and Corrections, Public Safety Services, Office of Management and Finance, LR 50:1858 (December 2024).

§711. Correspondence

A. All correspondence and or notifications to the department must come from the municipality, not the individual recipient. In all correspondence or notifications, please include the applicant or recipient's name, last four digits of social security number, and the municipality's contact information. All correspondence or notifications shall be by electronic means.

AUTHORITY NOTE: Promulgated in accordance with R.S. 13:2591, R.S. 36:404, R.S. 40:1667.1, R.S. 40:1667.2, and R.S. 40:1667.3

HISTORICAL NOTE: Promulgated by the Department of Public Safety and Corrections, Public Safety Services, LR 13:246 (April 1987), amended by Department of Public Safety and Corrections, Public Safety Services, Office of Management and Finance, LR 50:1858 (December 2024).

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2412#002

RULE

Department of Revenue Tax Policy and Planning Division

Severance Tax Returns—Electronic Filing and Payment Requirements (LAC 61:III.1525)

Under the authority of R.S. 47:1511, 47:1519, 47:1520 and in accordance with the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, through this Rule amends its regulations to require electronic filing by severers and purchasers of timber and minerals (other than oil and gas) who are filing severance tax returns and to require electronic payments of all severance taxes.

R.S. 47:1519(B)(1) authorizes the secretary to require payments by electronic funds transfer, and R.S. 47:1520(A)(2)-(3) grants the secretary the discretion to require electronic filing of tax returns or reports by

administrative rule promulgated with legislative oversight in accordance with the Administrative Procedure Act, R.S. 49:950 et seq. The purpose of this Rule is to require electronic filing of mineral and timber severance tax returns and to require electronic payment of all severance taxes. This Rule is written in plain language in an effort to increase transparency. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part III. Administrative and Miscellaneous Provisions Chapter 15. Mandatory Electronic Filing of Tax Returns and Payment

§1525. Severance Tax

A. Oil and Gas

1. R.S. 47:1520(A)(1)(b) authorizes the secretary of revenue to require electronic filing of tax returns or reports by persons severing oil or gas from the soil or water from the state that are required to file reports under R.S. 47:635(A)(2) or 640(A)(2).

2. Persons required to file reports under R.S. 47:635(A)(2) and 640(A)(2) shall be required to file the tax returns or report electronically with the Department of Revenue using the electronic format prescribed by the department.

3. Form G-2, Application for Certification of Incapable Wells, and Form O-2, Application for Certification of Stripper/Incapable Wells, must be filed electronically with the Department of Revenue on or before the twenty-fifth day of the second month following the production month in which the reduced tax rate(s) is applicable. If the due date falls on a weekend or holiday, the application and electronic filing thereof is due on the next business day.

4. Effective for all taxable periods beginning on or after the January 1, 2025, all payments due on the severance of oil or gas shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.

B. Minerals (other than oil and gas) and Timber

1. Effective for all taxable periods beginning on or after the January 1, 2025, all returns and reports required by R.S. 47:635(A)(1) and 640(A)(1) shall be filed electronically with the Department of Revenue using the electronic format prescribed by the department.

2. Effective for all taxable periods beginning on or after the January 1, 2025, all payments of tax on the severance of any natural resources, other than oil or gas, shall be electronically transferred to the Department of Revenue on or before the twenty-fifth day of the second month following the production month.

3. Specific requirements relating to the procedures for making payments by electronic funds transfer are set forth in R.S. 47:1519 and LAC 61.I.4910.

C. Penalties

1. Failure to comply with these electronic filing requirements will result in the assessment of a penalty of \$100 or five percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

2. If the taxpayer can prove electronic filing of a tax return, report, or application for certification would create an undue hardship, the secretary may exempt the taxpayer from filing the return, report, or application electronically.

3. Failure to comply with the electronic funds transfer requirements shall result in the tax payment being considered delinquent and subject to penalties and interest as provided under R.S. 47:1601 through 1602.

4. In any case where the taxpayer can prove payment by electronic funds transfer would create an undue hardship, the secretary shall exempt the taxpayer from the requirement to transmit funds electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1519, 47:1520, 47:635(A)(2), 47:640(A)(1), 47:633(9)(c).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 36:1271 (June 2010), amended LR 37:1614 (June 2011), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:1858 (December 2024).

Richard Nelson
Secretary

2412#028

RULE

Department of Revenue Tax Policy and Planning Division

Tax Credit Documentation Requirements (LAC 61:I.1001 and 1302)

Under the authority of R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Tax Policy and Planning Division, amends LAC 61:I.1001 and 1302.

R.S. 47:1624(F) authorizes the suspension of the accrual of interest during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute or regulation. The amendments set forth the information and documentation required to be provided by a taxpayer claiming the pass-through entity exclusion and nonresident individuals reporting a net operating loss. This Rule is hereby adopted on the day of promulgation.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 10. Income: Pass-Through Entities

§1001. Election of Pass-Through Entities

A. - C.4.c. ...

d. For calculation purposes, individual or fiduciary income taxpayers with an ownership interest in an entity making the election shall submit a copy of Form R-6981, Louisiana Statement of Owner's Share of Entity Level Tax Items, and a pro forma Federal Form 1040 or 1041, respectively, that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620. A nonresident individual shall submit a pro forma NPR Worksheet of the Louisiana Form IT-540B excluding any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620 instead of a pro forma Federal Form 1040.

e. The accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required herein, as provided by R.S. 47:1624(F).

C.5. - D.3.b. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.732.2 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 46:43 (January 2020), amended by the Department of Revenue, Policy Services Division, LR 48:2991 (December 2022), amended by the Department of Revenue, Tax Policy and Planning Division, LR 50:407 (March 2024), amended LR 50:1859 (December 2024).

Chapter 13. Income: Individual §1302. Nonresident Net Operating Losses

A. ...

B. Application

1. The years to which Louisiana net operating losses may be carried are the same as they are for federal personal income tax purposes.

2. Net operating loss carrybacks and carryovers are considered an adjustment to Louisiana income and must be applied against total Louisiana income before applying any deductions.

C. Limitations

1. A Louisiana net operating loss carryback or carryover cannot include any amount that has already been deducted for Louisiana purposes.

2. Nothing in this Section authorizes a federal income tax deduction for income that did not bear Louisiana personal income tax.

D. Documentation for claiming the deduction

1. When a year produces a Louisiana net operating loss, a pro forma Federal Form 1040 showing how the Louisiana NOL was calculated must be attached to the return at the time of filing.

2. When a net operating loss carryback or carryover is used you must mark the "NOL" box on the face of the return and the following documentation must be attached to the return at the time of filing:

a. a schedule showing:

i. the taxable year in which each loss that is being carried back or carried over occurred; and

ii. the amount of each loss applied to each taxable year to which it was carried over or carried back.

b. a pro forma Federal Form 1040 showing the utilization of the Louisiana net operating loss; and

c. a pro forma Federal Form 1040 for the year producing the Louisiana net operating loss if it was not provided for the year in which it was produced.

3. When federal law provides for the carryback of a net operating loss:

a. If an amended return is being filed to carryback a Federal net operating loss, you must mark the "Amended Return" box on the face of the return and attach an explanation of the change and a copy of the federal amended return, Federal Form 1040X, or Federal Form 1045 whichever was filed.

b. If an amended return is being filed to carryback a federal and Louisiana net operating loss, you must mark the "Amended Return" and "NOL" box on the face of the