

**Revenue Information Bulletin No. 21-006**  
**February 23, 2021**  
**Administrative**

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

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 Zeta.

The declared disaster areas for Louisiana currently include the following parishes: Jefferson, Lafourche, Orleans, Plaquemines, St. Bernard, and Terrebonne. (See [FEMA-4577-DR](#) designated categories IA and PA.) If additional parishes are subsequently declared federal disaster areas after publication of this guidance, this guidance will be amended to include those additional parishes.

For tax returns submitted by the extended deadlines and for payments either submitted by the extended deadline or for which an installment agreement is entered into by the extended deadline, no late filing penalties, late payment penalties, or interest will be due. Any return or tax on which penalty or interest began accruing before October 26, 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 October 26, 2020, and on or before February 28, 2021, the automatic extended due date is March 1, 2021. This includes estimated tax payments with original due dates between October 26, 2020 and March 1, 2021.

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 March 1, 2021.

Withholding Tax Extensions

For withholding tax returns, including the 2020 Annual Reconciliation, and payments due on or after October 26, 2020, and on or before February 28, 2021, the automatic extended due date is March 1, 2021.

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**Sales, Severance, and Excise Tax Extensions**

For sales, severance, and excise tax returns and payments with original or extended due dates on or after October 26, 2020, and on or before February 28, 2021, the automatic extended due date is March 1, 2021.

The appendix to this bulletin contains a list of sales, severance, and excise tax returns and payments due between October 26, 2020 and February 28, 2021.

**Kimberly Lewis Robinson**  
**Secretary**

Appendix

Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
<b>Excise Taxes</b>	
Alcoholic Beverage Tax	11/16/2020, 12/15/2020, 1/15/2021, 2/15/2021
Louisiana State and Parish and Municipality Beer Tax	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Louisiana Tax Return for Wines Shipped Direct to Consumers	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
International Fuel Tax Agreement (IFTA) Return	11/2/2020, 2/1/2021
Motor Fuels Tax – Aviation Fuel Dealer	10/26/2020, 1/25/2021
Motor Fuels Tax – Interstate Motor Fuel User	10/26/2020, 1/25/2021
Motor Fuels Tax – Terminal Operators	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Motor Fuels Tax – Importers	11/16/2020, 12/15/2020, 1/15/2021, 2/15/2021
Motor Fuels Tax – Transporters	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers	11/23/2020, 12/22/2020, 1/22/2021, 2/22/2021
Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Special Fuels Tax	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Tobacco Tax	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021

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Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Retail Dealers of Vapor Products	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Industrial Hemp-Derived CBD Products Tax	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Hazardous Waste Disposal Tax	1/20/2021
Telecommunication Tax for the Deaf	10/30/2020, 2/1/2021
Transportation & Communication Utilities Tax – Monthly Return Transportation & Communication Utilities Tax – Quarterly Return	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021, 10/30/2020, 2/1/2021
Inspection and Supervision Fee	11/2/2020, 2/1/2021
Therapeutic Marijuana Fee	11/20/2020, 12/21/2020, 1/20/2021, 2/22/2021
Transportation Network Company Fee	10/30/2020, 2/1/2021
<b>Sales Tax</b>	
Automobile Rental Excise Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Direct Marketer Sales Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Sales and Use Tax – Monthly Return	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Sales and Use Tax – Quarterly Return	1/20/21
Hotel/Motel Sales Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21

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Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Online Hotel Forums – Statewide Hotel/Motel Tax	11/20/20, 12/21/2020, 1/20/21, 2/22/21
Fairs, Festivals, and Other Special Events Sales Tax Return	Various
Prepaid Wireless Telecommunications 911 Service Charge	1/20/21
<b>Severance Tax</b>	
Severance Tax – Oil and Gas	11/25/2020, 12/28/2020, 1/25/2021, 2/25/2021
Severance Tax – Timber and Minerals	11/2/2020, 11/30/2020, 12/31/2020, 2/1/2021
Natural Gas Franchise Tax	11/2/2020, 2/1/2021
Oilfield Site Restoration Fee	11/25/2020, 2/25/2021
Oil Spill Contingency Fee	11/2/2020, 2/1/2021
Surface Mining and Reclamation Fee	11/2/2020, 11/30/2020, 12/31/2020, 2/1/2021

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