

Revenue Information Bulletin No. 21-007
March 18, 2021
Administrative

**Tax Return Filing and Tax Payment Deadlines Extended for
Individuals and Businesses Impacted by Severe Winter Storm**

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 the Severe Winter Storm that occurred February 11 to 19, 2021. The declared disaster area for Louisiana includes all 64 parishes. (See [FEMA-4590-DR](#) for the parishes designated by FEMA.)

The Department is also granting the same automatic filing and payment extensions to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in Texas counties which are designated by FEMA as eligible for both individual and public assistance. (See [FEMA-4586-DR](#).)

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 February 11, 2021, 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 February 11, 2021, and before June 14, 2021, the automatic extended due date is June 15, 2021.

For purposes of income and franchise tax only, this extension shall apply to all taxpayers and paid tax preparers in Louisiana and Texas regardless of parish or county, respectively. Tax returns and payments for the 2020 income tax year and 2021 franchise tax year are extended to June 15, 2021.

Taxpayers who received an extension for Hurricane Delta (see [RIB 20-027](#)) or Hurricane Zeta (see [RIB 21-006](#)) whose original or extended due date was February 15, 2021, qualify for this additional extension.

Additional Extension to File Only

If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the 2020 income or 2021 franchise tax return beyond the June 15, 2021 date, an extension request may be submitted on the applicable extension form based on the tax type. The applicable extension form must be submitted by June 15, 2021. The extension period runs from June 16, 2021, to the general extension date of November 15, 2021, for individual, fiduciary, and partnership returns; and December 15, 2021, for corporation returns. However, interest and late payment penalties shall accrue beginning on June 16, 2021, on the outstanding balance of tax due.

Withholding Tax Extensions

For withholding tax returns and payments due on or after February 11, 2021, and on or before February 28, 2021, the automatic extended due date is March 31, 2021.

Sales, Severance, and Excise Tax Extensions

For sales, severance, and excise tax returns and payments with original or extended due dates on or after February 11, 2021, and on or before February 28, 2021, the automatic extended due date is March 31, 2021. Taxpayers who received an extension for Hurricane Zeta (see [RIB 21-006](#)) whose extended due date was March 1, 2021, will also qualify for this additional extension to March 31, 2021.

The appendix to this bulletin contains a list of sales, severance, and excise tax returns and payments due between February 11, 2021 and February 28, 2021.

Kimberly Lewis Robinson
Secretary

Appendix

Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
Excise Taxes	
Alcoholic Beverage Tax	2/15/2021
Louisiana State and Parish and Municipality Beer Tax	2/22/2021
Louisiana Tax Return for Wines Shipped Direct to Consumers	2/22/2021
Motor Fuels Tax - Terminal Operators - Monthly Motor Fuels Tax - Terminal Operators - Annual	2/22/2021, 3/1/21
Motor Fuels Tax - Importers	2/15/2021
Motor Fuels Tax - Transporters	2/22/2021
Motor Fuels Tax & Petroleum Products Inspection Fee - Suppliers and Permissive Suppliers	2/22/2021
Motor Fuels Tax & Petroleum Products Inspection Fee - Distributors/Exporters/Blenders	2/22/2021
Special Fuels Tax	2/22/2021
Tobacco Tax	2/22/2021
Retail Dealers of Vapor Products	2/22/2021
Industrial Hemp-Derived CBD Products Tax	2/22/2021
Transportation & Communication Utilities Tax - Monthly Return	2/22/2021
Therapeutic Marijuana Fee	2/22/2021
Sales Tax	
Automobile Rental Excise Tax	2/22/21
Direct Marketer Sales Tax	2/22/21
Ernest N. Morial Convention Center Service Contractor Tax and Tour Tax	2/22/21
Sales and Use Tax - Monthly Return	2/22/21
Hotel/Motel Sales Tax	2/22/21

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Tax, Fee, and Information Return Due	Original Return and Payment Due Dates
New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax	2/22/21
Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	2/22/21
Online Hotel Forums – Louisiana Stadium and Exposition District and Ernest N. Morial New Orleans Exhibition Hall Authority Hotel/Motel Sales Tax	2/22/21
Online Hotel Forums – Statewide Hotel/Motel Tax	2/22/21
Fairs, Festivals, and Other Special Events Sales Tax Return	Various
Severance Tax	
Severance Tax – Oil and Gas	2/25/2021
Severance Tax – Timber and Minerals	3/1/2021
Oilfield Site Restoration Fee	2/25/2021
Surface Mining and Reclamation Fee	3/1/2021

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