



**LOUISIANA**  
DEPARTMENT of REVENUE

Policy Services Division  
*Revenue Information Bulletin*

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**April 8, 2021**

**Fiduciary Income Tax**

**Waiver of Electronic Filing Mandate for Fiduciary Income Tax Extensions and  
Fiduciary Income Tax Returns for Tax Year 2020**

For the 2020 tax year, the Louisiana Department of Revenue has waived the electronic filing mandate for fiduciary income tax filing extensions and fiduciary income tax returns. Additionally, with respect to fiduciary income tax accounts only, all penalties for failure to comply with the electronic filing mandate will be waived for tax year 2020. Fiduciaries (i.e. trusts and estates) shall be subject to the electronic filing mandate for these extensions and returns beginning with the 2021 tax year.

Note that the extension does not allow an extension of time to pay the tax due. Payments received after the return due date will be charged interest and late payment penalty. To avoid interest and penalty assessments, the estimated taxes due must be paid before the original due date.

For questions concerning extensions and returns for fiduciary income tax, please contact (855) 307-3893.

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

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