

**Revenue Information Bulletin No. 21-024**  
**September 7, 2021**  
**Administrative**

**Automatic Extensions Granted for Eligible  
Individuals and Businesses Impacted by Hurricane Ida**

Due to the devastation caused by Hurricane Ida and the ongoing state of emergency, the Louisiana Department of Revenue (“LDR”) is granting automatic extensions to certain taxpayers in impacted areas. This bulletin explains which taxpayers are eligible for automatic extensions, by tax type, based on upcoming deadlines.

Eligible Taxpayers

Eligible taxpayers include individuals and businesses whose homes, principal places of business, critical tax records, or paid tax preparers are located in one of the following parishes:

- |                     |                   |                          |                      |
|---------------------|-------------------|--------------------------|----------------------|
| 1. Ascension        | 8. Lafourche      | 15. St. Helena           | 22. Terrebonne       |
| 2. Assumption       | 9. Livingston     | 16. St. James            | 23. Washington       |
| 3. East Baton Rouge | 10. Orleans       | 17. St. John the Baptist | 24. West Baton Rouge |
| 4. East Feliciana   | 11. Plaquemines   | 18. St. Martin           | 25. West Feliciana   |
| 5. Iberia           | 12. Pointe Coupee | 19. St. Mary             |                      |
| 6. Iberville        | 13. St. Bernard   | 20. St. Tammany          |                      |
| 7. Jefferson        | 14. St. Charles   | 21. Tangipahoa           |                      |

Automatic Extensions

Automatic extensions are based on the taxpayer’s location address on file with LDR.<sup>1</sup> If a taxpayer’s location address is not within one of the parishes listed above, the taxpayer may still be eligible for interest and penalty relief even though an automatic extension did not apply.

For example, if a business is located in Ouachita Parish, but its critical tax records are located in Jefferson Parish, an automatic extension does not apply. However, this business may request interest and penalty relief on the appropriate forms if necessary.

**Extensions do not apply for any tax that was due before August 26, 2021.**

Income and Franchise Tax Extensions

For individual income, corporation income and franchise, fiduciary income, partnership, and

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<sup>1</sup> Taxpayers are required to inform LDR if there is a change in address. Individuals may update their address online [here](#). Businesses may update their address through their LaTAP account or by submission of [LDR Form R-6450, Business Taxes Address Change Form](#).

partnership composite tax returns with original or extended due dates on or after August 26, 2021, and before February 15, 2022, the automatic extended due date to file the return is February 15, 2022<sup>2</sup>.

Except as provided in the next section, the original due date of income and franchise tax for all Louisiana taxpayers was extended to June 15, 2021 under LDR RIB 21-007 as a result of the February Winter Storms. Interest and penalties are imposed by statute on delinquent income and franchise tax for the 2020 tax year beginning June 16, 2021, and will continue to accrue until paid. Eligible taxpayers are granted an extension to file only under this bulletin for Hurricane Ida.

### Income and Franchise Tax Extensions

#### Ascension, Calcasieu, East Baton Rouge, Iberville, and Lafayette Parishes Only

Taxpayers who were granted automatic filing and payment extensions under [LDR RIB 21-015](#) and who filed an extension with LDR on or before August 16, 2021, received an extension to file their return by November 15, 2021. However, income and franchise tax for the 2020 tax year was due on or before August 16, 2021 for taxpayers in these five impacted parishes. Since penalty and interest began accruing on tax due before August 26, 2021, this bulletin provides no relief from penalties and interest accruing on these tax payments previously due.

### Estimated Income Tax Payments

The extension provided for in this bulletin includes estimated tax payments with original due dates between August 26, 2021, and February 15, 2022. For the majority of taxpayers, this extension applies to the estimated tax payments due on September 15, 2021, and January 18, 2022<sup>3</sup>.

### Withholding Tax Extensions

For withholding tax returns due on or after August 26, 2021, and on or before February 15, 2022, the automatic extended due date to file the return is February 15, 2022<sup>4</sup>.

### Severance and Excise Tax Extensions

For severance and excise tax returns with original or extended due dates on or after August 26, 2021, and on or before February 15, 2022, the automatic extended due date to file the return is February 15, 2022.<sup>5</sup>

**Kimberly J. Lewis**  
**Secretary**

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<sup>2</sup> The RIB was updated on December 23, 2021, to extend income and franchise tax deadlines to February 15, 2022, in response to [IR-2021-254](#) which was issued on December 22, 2021.

<sup>3</sup> See Footnote 2.

<sup>4</sup> See Footnote 2.

<sup>5</sup> See Footnote 2.

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Appendix 1 – Summary of Extensions Granted

| Tax Type              | Original or Extended Due Date Period | Automatic Extension Due Date | Type of Extension      |
|-----------------------|--------------------------------------|------------------------------|------------------------|
| Individual Income     | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Corporation Income    | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Corporation Franchise | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Partnership           | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Composite Partnership | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Withholding           | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Severance             | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |
| Excise                | August 26, 2021 – February 14, 2022  | February 15, 2022            | Extension to file only |

Appendix 2 – Excise and Severance Due Dates Only

| Tax, Fee, and Information Return Types                     | Original Return and Payment Due Dates                    |
|--|--|
| <b>Excise Taxes</b>  |  |
| Alcoholic Beverage Tax                                     | 9/15/2021, 10/15/2021, 11/15/2021, 12/15/2021, 1/18/2022 |
| Louisiana State and Parish and Municipality Beer Tax       | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022 |
| Louisiana Tax Return for Wines Shipped Direct to Consumers | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022 |
| International Fuel Tax Agreement (IFTA) Return             | 11/1/2021, 1/31/2022                                     |
| Motor Fuels Tax – Aviation Fuel Dealer                     | 10/25/2021, 1/25/2022                                    |
| Motor Fuels Tax – Interstate Motor Fuel User               | 10/25/2021, 1/25/2022                                    |

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| Tax, Fee, and Information Return Types   | Original Return and Payment Due Dates   |
|--|---|
| Motor Fuels Tax – Terminal Operators   | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Motor Fuels Tax – Importers  | 9/15/2021, 10/15/2021, 11/15/2021, 12/15/2021, 1/18/2022                          |
| Motor Fuels Tax – Transporters   | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Motor Fuels Tax & Petroleum Products Inspection Fee – Suppliers and Permissive Suppliers | 9/22/2021, 10/22/2021, 11/22/2021, 12/22/2021, 1/24/2022                          |
| Motor Fuels Tax & Petroleum Products Inspection Fee – Distributors/Exporters/Blenders    | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Special Fuels Tax  | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Tobacco Tax  | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Retail Dealers of Vapor Products   | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/22/2022                          |
| Consumable Hemp Products Tax (formerly Industrial Hemp-Derived CBD Products Tax)         | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Hazardous Waste Disposal Tax   | 10/20/2021, 1/20/2022   |
| Telecommunication Tax for the Deaf   | 10/30/2021, 1/31/2022   |
| Transportation & Communication Utilities Tax – Monthly and Quarterly Returns             | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022<br>10/30/2021, 1/31/2022 |
| Inspection and Supervision Fee   | 10/31/2021, 1/31/2022   |
| Therapeutic Marijuana Fee  | 9/20/2021, 10/20/2021, 11/22/2021, 12/20/2021, 1/20/2022                          |
| Transportation Network Company Fee   | 10/30/2021, 1/31/2022   |

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| Tax, Fee, and Information Return Types | Original Return and Payment Due Dates                              |
|--|--|
| <b>Severance Taxes</b>                 |  |
| Severance Tax – Oil and Gas            | 9/27/2021, 10/25/2021, 11/25/2021, 12/27/2021, 1/26/2022           |
| Severance Tax – Timber and Minerals    | 8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021, 1/31/2022 |
| Natural Gas Franchise Tax              | 8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021, 1/31/2022 |
| Oilfield Site Restoration Fee          | 11/25/2021   |
| Oil Spill Contingency Fee              | 11/1/2021, 1/31/2022   |
| Surface Mining and Reclamation Fee     | 8/31/2021, 9/30/2021, 11/1/2021, 11/30/2021, 12/31/2021, 1/31/2022 |

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