

**Louisiana Electronic Filing/Paying Mandates
Updated Friday, November 30, 2018 5:10 PM**

Tax/report:	Mandate:
Annual Reporting Requirement by Certain Nonprofit Entities (R-1090)	All returns
Automobile Rental (Form R-1329)	All tax returns
Beer- State & P/M (R-5621)	All tax returns
Business tax payment	If tax reported average is more than \$5,000 per period
Corporation Income (CIFT-620)	For income tax periods beginning on or after January 1, 2018, if corporation's total assets have absolute value of \$500,000 or more
Corporation Franchise (CIFT-620)	For franchise tax periods beginning on or after January 1, 2019, if corporation's total assets have absolute value of \$500,000 or more
Claims for refunds	All schedules and invoices for claims of \$25,000 or more or claims made by a tax preparer on behalf of the taxpayer, regardless of the amount of the refund requested.
Composite Partnership (R-6922)	All returns and extensions
Individual Income (IT-540 series)	Preparer that prepares 100 or more Ind returns must electronically file 90 % of these returns
Individual Income (IT-540B-NRA and IT-540)	All professional athletes
New Orleans Hotel/Motel (R-1029DS)	All tax returns
NOEHA Additional Room Occupancy Tax & Food/Beverage (R-1325)	All tax returns
Partnership (IT-565)	For tax periods beginning on or after January 1, 2018, if partnership's total assets have absolute value of \$500,000 or more
Prepaid 911 Service Fee (R-1140)	All returns and payments
Remote Retailer Annual Statement (R-1116)	Remote retailers with annual sales in Louisiana in excess of \$100,000
Sales Tax (R-1029)	Taxpayers located in a TIF
Sales Tax (R-1029)	Lessors of motor vehicles
Severance Oil & Gas	All tax returns
Statewide Hotel/Motel (R-1029H/M)	All tax returns
Telecommunication for the Deaf	Starting with 3rd Qtr 2018 period, return and payment

Withholding (L-1)	Anyone on semi-monthly paying frequency
Withholding (L-3)	Employers that file 50 or more employee withholding statements
Withholding (L-3)	Businesses required to withhold and to submit income taxes on gaming winnings
Withholding tax payment	semi-monthly payers (reported average is more than \$5,000 per period)
Withholding tax payment	If filing for others and payments averaged more than \$5,000 per month for all

Future Mandates

Corporation Income	CIFT-620	For income tax periods beginning on or after January 1, 2019, if corporation's total assets have absolute value of \$250,000 or more
Corporation Franchise	CIFT-620	For franchise tax periods beginning on or after January 1, 2020, if corporation's total assets have absolute value of \$250,000 or more
Partnership	IT-565	For income tax periods beginning on or after January 1, 2019, if partnership's total assets have absolute value of \$250,000 or more
Fiduciary	IT-541	For Income tax periods beginning on or after January 1, 2019, if return includes more than 10 Schedules K-1
Fiduciary	IT-541	For Income tax periods beginning on or after January 1, 2020, if return includes 1 or more Schedules K-1