

**Louisiana Electronic Filing/Paying Mandates
Updated Monday, March 28, 2022 10:56 AM**

Tax/report:	Mandate:
Alcoholic Beverage Tax	All returns and payments for periods beginning on or after 4/1/2021
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
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.
Consumable Hemp	All returns and payments for periods beginning on or after 8/1/2021
Industrial Hemp	All returns and payments for periods beginning on or after 1/1/2020 and before 8/1/2021
Corporation Income (CIFT-620)	For income tax periods beginning on or after January 1, 2019, any entity making the pass-through entity tax election
	All extensions and for franchise 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)	All extensions and for franchise tax periods beginning on or after January 1, 2020, if corporation's total assets have absolute value of \$250,000 or more
Direct Marketer (R-1031E)	All returns and payments
Fiduciary Income (IT-541)	All extensions and for Income tax periods beginning on or after January 1, 2019, if return includes more than 10 Schedules K-1
Hazardous Waste Disposal	All returns and payments for periods beginning on or after 4/1/2021
Individual Income (IT-540 series)	Preparer that prepares 100 or more individual returns must electronically file 90 % of these returns and any extensions
	All professional athletes
Inspection and Supervision Fee	All returns and payments for periods beginning on or after 4/1/2021
New Orleans Hotel/Motel (R-1029DS)	All tax returns

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NOEHA Additional Room Occupancy Tax & Food/Beverage (R-1325)	All tax returns
Oilfield Site Restoration Fee Gas	
Oilfield Site Restoration Fee Oil	
Partnership (IT-565)	For tax periods beginning on or after January 1, 2019, if partnership's total assets have absolute value of \$250,000 or more
	Returns that include Schedule R-6922, Composite Partnership Return
	All extensions
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
	Lessors of motor vehicles
	Consolidated filers- All returns and payments beginning for periods beginning on or after 12/1/21
Severance Oil & Gas	All tax returns
Statewide Hotel/Motel (R-1029H/M)	All tax returns
Telecommunication for the Deaf	Starting with 3rd Quarter 2018 period, return and payment
Tobacco	For tax periods beginning on or after October 1, 2019, return and payment
Transportation and Communication Utilities	All returns and payments for periods beginning on or after 4/1/2021
Wines Shipped Direct to Consumers	All returns and payments for periods beginning on or after 4/1/2021
Withholding (L-1)	Anyone on semi-monthly paying frequency
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
Withholding (L-3)	Employers that file 50 or more employee withholding statements
	Businesses required to withhold and to submit income taxes on gaming winnings

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