

**Louisiana Electronic Filing/Paying Mandates
Updated Tuesday, January 28, 2020 10:08 AM**

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)	All extensions and 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 Income (CIFT-620)	For income tax periods beginning on or after January 1, 2019, any entity making the pass-through entity tax election
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
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
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
Individual Income (IT-540 series)	Preparer that prepares 100 or more Individual income tax returns must electronically file 90 % of these returns and any extensions
Individual Income (IT-540B-NRA and IT-540)	All professional athletes
Industrial Hemp-Derived CBD	All returns and payments
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, 2019, if partnership's total assets have absolute value of \$250,000 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 Quarter 2018 period, return and payment
Tobacco	For tax periods beginning on or after October 1, 2019, 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

Fiduciary	IT-541	For Income tax periods beginning on or after January 1, 2020, if return includes 1 or more Schedules K-1
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