



Revenue Information Bulletin
No. 07-031
October 10, 2007
Corporation and Individual income Tax

On October 4, 2007, the Internal Revenue Service announced that taxpayers in the Presidential Disaster Area that was struck by severe storms and tornadoes on February 12-13, 2007 have until October 24, 2007 to file their 2006 tax returns. This extension by the Internal Revenue Service only applies to taxpayers that requested the federal automatic six-month extension of time to file on or before April 24, 2007.

State Taxes Eligible for the Extension

The Department of Revenue has adopted the filing extension for taxpayers filing their 2006 calendar year state individual and corporation income tax returns. This extension only applies to those taxpayers in Jefferson, Orleans, and St. Martin parishes that had requested the automatic six-month extension of time to file on or before April 24, 2007.

Taxpayers not residing in the covered disaster area, but whose books, records, or tax professionals' offices are in the covered disaster area, are also entitled to this extension of time. These taxpayers should indicate "February Tornadoes" on their tax returns and attach a copy of the federal automatic extension Form 4868 for individuals or Form 7004 for businesses. If, after attaching the extension forms, the taxpayer receives a delinquent notice from the Department of Revenue, the taxpayer should call the phone number listed on the notice.

Cynthia Bridges
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.