



Revenue Information Bulletin No. 08-016
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Individual Income Taxes

Automatic State Extensions for Individual Taxpayers with Federal Extensions

Louisiana Revised Statute 47:103(D) states that the Secretary of the Department of Revenue may grant a reasonable extension of time to file an individual income tax return, not to exceed 1) six months from the date the Louisiana income tax return is due or 2) the extended due date of the federal income tax return, whichever is later. The Secretary may accept a federal filing extension as an extension of time to file a Louisiana income tax return for the same year. The Secretary is also authorized to allow automatic filing extensions for the Louisiana income tax return.

Under the Secretary's authority, for the 2007 tax year, all individual income taxpayers who have received a federal extension will receive an automatic extension of time to file their Louisiana return until November 15th. In order to avoid being billed for delinquent filing penalties, taxpayers are urged to record their federal extensions either by including a copy of their federal extension with their return or by using the Department's online Application for Extension of Time to File at <https://webtax2.rev.louisiana.gov/Extensions/>.

Cynthia Bridges
Secretary

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