

**Revenue Information Bulletin No. 20-009**  
**March 23, 2020**  
**Income Tax**  
**Administrative**

**Income and Franchise Tax Return Extensions and  
Other Matters Related to COVID-19**

On March 11, 2020, Governor John Bel Edwards declared a statewide public health emergency as a result of the imminent threat posed to Louisiana citizens by the outbreak of a respiratory disease caused by a novel coronavirus known commonly as COVID-19. On March 22, 2020, additional measures, including a general stay-at-home order to the public, were enacted. The Department of Revenue (“Department”) continues to actively monitor this ongoing situation in concert with the Governor’s Office.

The purpose of this guidance is to provide filing and payment extension relief for income and franchise tax returns and payments due on April 15 and May 15, 2020, and to share other important information with our stakeholders.

Income and Franchise Tax Returns and Payments Extensions

The following chart sets forth the due dates for the 2019 income and franchise tax returns:

Income Tax Type	Tax Return	Due Date
<b>Partnership</b>	IT-565 - 2019 Partnership Return of Income R-6922 - 2019 Composite Partnership Tax Return	April 15, 2020 May 15, 2020
<b>Individual</b>	IT-540 - 2019 LA Resident Income Tax Return IT-540B - 2019 LA Nonresident and Part-Year Resident Income Tax Return R-1035 - LA Consumer Use Tax Return	May 15, 2020
<b>Fiduciary</b>	IT-541 - 2019 Fiduciary Income Tax Return	May 15, 2020
<b>Corporation</b>	CIFT-620 - 2019 Corporation Income and 2020 Franchise Tax	May 15, 2020

**The due date for these returns and any payments due with the returns is extended to July 15, 2020.** This is an automatic extension and no extension request is necessary.

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.

No penalties or interest will be assessed provided that the return and payment are submitted to the Department by the July 15, 2020, extension date.

For fiscal year filers with an income tax or franchise tax return and payment due date between March 1 and May 30, 2020, the automatic extension for the return and payment is sixty days from the original due date.

#### Additional Extensions

As provided above, the filing and payment deadline for income and franchise tax returns has been administratively extended to July 15, 2020. If a taxpayer (individual, corporation, fiduciary, or partnership) requires additional time to file the return, an extension request may be submitted on the applicable extension form based on the tax type. The extension period shall run from July 16, 2020, to the general extension date of November 15, 2020 for individual, fiduciary, and partnership returns and December 15, 2020, for corporation returns.

However, interest and penalties shall accrue beginning on July 16, 2020, on the outstanding balance of tax due.

#### Department Operations

As provided by Proclamation No. 33 JBE 2020, all state office buildings, including the Baton Rouge Headquarters Office, are closed to the public. Essential functions of the Department shall continue. All online customer service options remain fully functional; taxpayers and their representatives are encouraged to use these options as set forth in the [March 16 News Release](#).

#### Additional Information

The Department encourages stakeholders to monitor press releases and other information posted on the [Governor's Office](#) and [Department's](#) websites. Additional extensions and guidance from the Department will be published in the form of a Revenue Information Bulletin.

**Kimberly Lewis Robinson**  
**Secretary**