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Department of Revenue Policy Services Division

Advance Notice of Proposed Rule and Solicitation of Comments
Regarding the Mandatory Electronic Filing of Extensions
To File Individual Income Tax Returns and
Mandatory Electronic Payment of Tax
(LAC 61:III.)

As part of the ongoing effort to maximize the operational efficiency and effectiveness of its Tax Collection Program, the Department of Revenue sought comments regarding its intention to promulgate a rule which would implement the mandatory electronic filing of extensions to file Individual Income Tax Returns and the mandatory electronic tax payment for filing periods beginning January 1, 2012. Comments regarding the proposed rule were received, considered and incorporated into a draft rule. As a result of these changes, the Department now intends to proceed with promulgating a rule which will mandate the electronic filing of an extension and mandate the electronic payment of tax for Individual Income Tax Returns and Tax Payments for the filing periods beginning January 1, 2012.

More specifically, as a result of those solicited comments, the following changes have been incorporated into the draft rule. Tax preparers will experience a phase-in of the mandate over a two (2) year period with full implementation expected by the filing period that begins on January 1, 2013. Further the Department will provide a waiver of this mandate when an undue hardship can be shown. A draft of the rules can be found at www.revenue.louisiana.gov.

In light of the above, the Department of Revenue, Office of Legal Affairs, Policy Services Division is again requesting comments from industry, tax preparers and the public on this issue with consideration being given to the two year phase-in period and the hardship provision. Written comments addressing these issues are due no later than 4:30 p.m.; December 19, 2011, and should be submitted to Elroy A. James, Policy Service Division, Office of Legal Affairs, Louisiana Department of Revenue, P.O. Box 44098 Baton Rouge, LA 70804-4098 or by Fax to (225) 219-2759- Persons commenting should reference this document as "Mandatory Electronic Filing of Extensions-Individual Income Tax."

Cynthia Bridges
Secretary