

PUBLICATION

Spotlight on Louisiana: Tax Amnesty Begins Today

October 15, 2014

For a 30-day period beginning today and ending on November 14, 2014, eligible Louisiana taxpayers may again apply to wipe the slate clean with the Louisiana Department of Revenue (Department) by voluntarily paying all of their unpaid taxes, applicable fees and costs; only half of the outstanding interest accrued on their unpaid taxes; and no penalties. This is the second of the three amnesty periods authorized by the Louisiana Tax Delinquency Amnesty Act of 2013 (Act). All business taxpayers are required to file returns with their amnesty applications. Therefore, the Department is encouraging taxpayers to file their applications as early as possible during the amnesty period or risk their returns not being processed before the November 14 deadline and amnesty not being granted.

Eligibility Requirements

Those eligible to participate in the amnesty program are businesses and individual taxpayers who owe:

- Taxes that were due prior to January 1, 2014, for which the Department has issued a proposed assessment, bill, notice or demand for payment not later than May 31, 2014;
- Taxes for taxable periods that began before January 1, 2014; or
- Taxes for which the taxpayer and the Department have entered into an agreement to interrupt the running of prescription (essentially the statute of limitations) and the agreement suspends the running of prescription until December 31, 2014.

A taxpayer is not eligible to participate in the amnesty program under the following circumstances:

- If the taxpayer is subject to a voluntary disclosure agreement for the same tax type and same tax period to which the amnesty would apply;
- To the extent the taxpayer's amnesty application is for a motor fuels tax;
- To the extent the taxpayer's amnesty application is for penalties for failure to submit information reports that are not based on an underpayment of tax;
- If the taxpayer is a party to a criminal investigation or criminal litigation in any federal or Louisiana court for nonpayment, delinquency, or fraud in relation to any state tax imposed by a law of the state of Louisiana and administered by the Department; or
- The taxpayer has delivered or disclosed any false or fraudulent application, document, return or other statement to the Department in connection with an amnesty application.

[Revenue Information Bulletin No. 14-017](#) (August 21, 2014) contains more details regarding this amnesty period including registering for amnesty and payment options.

Conclusion

If you would like to discuss the advantages and disadvantages of applying for this Louisiana amnesty in your particular case, or have questions regarding any other Louisiana tax issues, please contact this Alert's author, Rob Wollfarth, or any of the attorneys from the Firm's Tax Department.

