



# Louisiana Department of Revenue

Income Tax Letter of Intent

Tax Year 2025

This form must be completed and submitted to [LDR-VendorLOI@la.gov](mailto:LDR-VendorLOI@la.gov) by 08/31/2025.

For any general questions about this LOI, please contact [LDR-VendorLOI@la.gov](mailto:LDR-VendorLOI@la.gov)

**Document Version 2.0**  
**Release Date: 07/31/2025**

## 2025 Tax Software Provider Louisiana Department of Revenue Letter of Intent

Welcome to the Income Tax Letter of Intent (LOI). If your software company intends to submit electronic and/or paper returns to the **Louisiana Department of Revenue**, you will need to complete this form and submit it to [LDR-VendorLOI@la.gov](mailto:LDR-VendorLOI@la.gov).

By submitting this Letter of Intent (LOI) to the Louisiana Department of Revenue, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI for each unique product your company offers.

**Note:** This LOI does not pertain to Withholding taxes. The "Payroll Provider LOI" is applicable to Withholding taxes and should be completed and submitted if your software company intends to submit Withholding tax 2D Substitute Forms to the Louisiana Department of Revenue.

**Note:** If you are a new Software Provider who has not filed city/state income tax returns with any city or state agencies, you must have passed assurance testing with the IRS. Attach documentation from the IRS demonstrating you have successfully tested with the IRS.

### Important dates

The Louisiana Department of Revenue has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this LOI by August 31, 2025.
- Substitute forms approval must be completed by March 27, 2026.
- Assurance testing (ATS) begins on TBD. Vendors will be notified of the date in the future.
- The last day we will accept initial e-File and paper tests is March 13, 2026.
- E-File and paper tests must be completed and approved by March 27, 2026.

### Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

### Company information

List your company information.

Name of company	Product name	City/State issued software ID (if applicable)
DBA name	NACTP vendor ID	City/State tax account number (if applicable)
Address	Product URL	Company FEIN
City	State	Zip code

List your other product names using the same calculation engines here: **Note:** The same calculation engine is defined as products that use the same calculation engine and support all the same forms and schedules.

## IRS issued electronic identification numbers

List your IRS electronic identification numbers.

	EFIN(s)	ETIN(s)
<b>Individual Tax</b>	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)
<b>Business Tax</b>	Test EFIN(s)	Test ETIN(s)
	Production EFIN(s)	Production ETIN(s)

## Contact information

List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Secondary regulatory/compliance contact	Phone	Email address
Primary individual MeF contact	Phone	Email address
Secondary individual MeF contact	Phone	Email address
Primary business MeF contact	Phone	Email address
Secondary business MeF contact	Phone	Email address
Primary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Secondary fiduciary (Estate/Trust) MeF contact	Phone	Email address
Primary leads reporting contact	Phone	Email address
Secondary leads reporting contact	Phone	Email address

## Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency substitute forms software number (4 Digit Developer ID Number Issued by Louisiana Department of Revenue)		
Primary individual forms contact	Phone	Email address
Secondary individual forms contact	Phone	Email address
Primary business forms contact	Phone	Email address
Secondary business forms contact	Phone	Email address
<b>Note:</b> If you have separate contacts for each business tax type, please list them by tax type on a separate sheet and attach it to this submission.		

## Software products and tax types supported

**\*\*NOTE:** This is the “Income Tax Letter of Intent” and is not applicable to Withholding Tax. Any software provider who wishes to support Louisiana Withholding Taxes will need to complete and submit the “Payroll Provider LOI”.

Check all that apply:

Type of software product supported	
DIY/consumer (Web-Based)	
DIY/consumer (Desktop)	
Professional/paid preparer (Web-Based)	
Professional/paid preparer (Desktop)	

Tax types supported		
Individual income tax	e-File	Substitute forms
Estate/trust/fiduciary tax	e-File	Substitute forms
Partnership tax	e-File	Substitute forms
Corporation tax	e-File	Substitute forms

## Rebranded software products

Complete this section only if your product is rebranded.

For software to be considered rebranded, changes cannot be made to the software requirements and output(s). As the Software company selling and/or licensing your product to a third party, it is your responsibility to make sure rebranded product reflects the current software requirements and output(s). List each of your rebranded products below.

Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address
Rebranded product name	ETIN (if applicable)	Contact person	Phone	Email address

Attach additional sheets if needed.

For Rebranded Products, the Louisiana Department of Revenue has the following requirements for substitute forms and/or e-File ATS approval:

- For PAPER FORMS – Rebranded Products are required to complete the full paper form and testing approval process.
- For E-File – Rebranded Products are **not** required to complete an e-File ATS approval process unless the rebranded product uses a different calculation engine. Only the **original** branded product is required to complete the e-File ATA approval process.

## E-file mandates or requirements

Louisiana Revised Statute 47:1520 authorizes the secretary the discretion to require electronic filing of tax returns or reports by administrative rule. The following are LDR E-file mandates by return type:

CIFT-620	Corporation returns are required to be filed electronically if total assets have an absolute value equal to or greater than \$250,000.00
IT-565	Partnership returns are required to be electronically filed if the total assets of the partnership have an absolute value equal to or greater than \$250,000. <b>Partnership</b> returns that contain the following schedules are required to be electronically filed: <ul style="list-style-type: none"> <li>• Schedule 6922 Louisiana Composite Partnership Return Summary of Total Tax Due on Behalf of Nonresident Partners</li> <li>• Schedule NRC-P1 – Nonrefundable Priority 1 Credits</li> <li>• Schedule RC-P2 – Refundable Priority 2 Credits</li> <li>• Schedule NRC-P3 – Nonrefundable Priority 3 Credits</li> <li>• Schedule RC-P4 – Refundable Priority 4 Credits</li> </ul>
IT-541	Fiduciary returns that include Schedule K-1 are required to be electronically filed.
IT-540 & IT-540B	Individual income tax returns prepared by a tax preparer that prepares and files more than one hundred state individual income tax returns during any calendar year must be filed electronically. All professional athletes that participate in athletic events within Louisiana are required to file all tax returns electronically. Nonresident professional athletes must file Form IT-540B and Schedules NRPA-1 and NRPA-2, electronically.

**\*Please note additional E-file mandates may exist.**

## Forms and schedules supported by tax type (check all that apply)

Check the boxes of the forms and schedules your company supports.

**\*Please note:** Text contained on any test sample will not be proofread. The proofreading of forms is the responsibility of the software vendor. However, required variable data will be checked for accuracy and placement.

Individual Income Tax		
Forms and schedules	e-File	Substitute Forms
IT-540 Louisiana Resident Individual Income Tax Return		
IT-540 Schedule C -Nonrefundable Priority 1 Credits		
IT-540 Schedule D - Donation Schedule		
IT-540 Schedule E - Adjustments to Income		
IT-540 Schedule F - Refundable Priority 2 Credits		
IT-540 Schedule I - Refundable Priority 4 Credits		
IT-540 Schedule J - Nonrefundable Priority 3 Credits		
IT-540 Louisiana School Expense Deduction Worksheet		
IT-540 Louisiana Refundable Child Care Credit Worksheet		
IT-540 Louisiana Refundable School Readiness Credit Worksheet		
IT-540 Louisiana Nonrefundable Child Care Credit Worksheet		
IT-540 Louisiana Nonrefundable School Readiness Credit Worksheet		
IT-540 Louisiana Earned Income Credit Worksheet		
IT-540B Louisiana Nonresident Part-Year Resident Individual Income Tax Return		
IT-540B Schedule C-NR Nonrefundable Priority 2 Credits		
IT-540B Schedule D-NR Donation Schedule		
IT-540B Schedule F-NR Refundable Priority 2 Credits		
IT-540B Schedule I-NR Refundable Priority 4 Credits		
IT-540B Schedule J-NR Nonrefundable Priority 3 Credits		
IT-540B Nonresident and Part-Year Resident (NPR) Worksheet		
IT-540B Louisiana School Expense Deduction Worksheet		
IT-540B Louisiana Refundable Child Care Credit Worksheet		
IT-540B Louisiana Refundable School Readiness Credit Worksheet		
IT-540B Louisiana Nonrefundable Child Care Credit Worksheet		
IT-540B Louisiana Nonrefundable School Readiness Credit Worksheet		
IT-540B Schedule NRPA-1		N/A
IT-540B Schedule NRPA-2		N/A
R-1035 Louisiana Consumer Use Tax Return		
R-210NR Underpayment of Individual Income Tax Penalty Computation Nonresident and Part-Year Resident Filers		
R-210R Underpayment of Individual Income Tax Penalty Computation Resident Filers		
R-8453 Louisiana Individual Income Tax Declaration for Electronic Filing (Declaration of ERO and Paid Preparer)		

R-8453OL Louisiana Individual Income Tax Declaration for Electronic Filing (Declaration of Taxpayer)		
IT-540ES-SD Louisiana Estimated Tax Declaration <b>Voucher</b> for Individuals		
R-540V-SD Individual Income Tax Electronic Filing Payment <b>Voucher</b>		
R-2868V-SD Individual Income Tax Automatic Extension Payment <b>Voucher</b>		
<b>Additional Forms in “Shared forms” section</b>		
<b>Estate/trust/fiduciary tax</b>		
<b>Forms and schedules</b>	<b>e-File</b>	<b>Substitute Forms</b>
IT-541 Louisiana Fiduciary Income Tax Return		
IT-541 Schedule NRC-P1 - Nonrefundable Priority 1 Credits		
IT-541 Schedule RC-P4 - Refundable Priority 4 Credits		
IT-541 Schedule NRC-P3 - Nonrefundable Priority 3 Credits		
IT-541 Schedule RC-P2 - Refundable Priority 2 Credits		
IT-541 Schedule A - Computation of Louisiana Taxable Income before Income Distribution Deduction		
IT-541 Schedule B - Computation of Apportionment Percent		
IT-541 Schedule C - Distributive Shares of Beneficiaries		
IT-541 Schedule D - Summary of Estimated Tax Payments		
R-8453F LDR Fiduciary Income Tax Declaration for Electronic Filing		
R-541ES-SD Fiduciary Income Tax Declaration of Estimated Tax <b>Voucher</b>		
R-541V-SD Fiduciary Income Tax Electronic Filing Payment <b>Voucher</b>		
R-6466V-SD Fiduciary Income Tax Automatic Extension Payment <b>Voucher</b>		
<b>Additional Forms in “Shared forms” section</b>		
<b>Partnership tax</b>		
<b>Forms and schedules</b>	<b>e-File</b>	<b>Substitute Forms</b>
IT-565 Louisiana Partnership Return of Income		
IT-565 Schedule C - Other deductions		
IT-565 Schedule D - Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners		
IT-565 Schedule E - Computation of Apportionment Percentage for Partnerships with Non-Corporate Partners		
IT-565 Schedule F - Computation of Property Ratio		
IT-565 Schedule G - Computation of Louisiana Net Income for Partnerships with Non-Corporate Partners		
IT-565 Schedule H - Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners		
IT-565 Schedule I - Computation of Apportionment Percentage for Partnerships with Corporate Partners		
IT-565 Schedule J - Computation of Louisiana Net Income of Partnerships with Corporate Partners		

IT-565 Schedule 6922 Louisiana Composite Partnership Return Summary of Total Tax Due on Behalf of Nonresident Partners (Any return with this schedule must be filed electronically)		N/A
IT-565 Schedule NRC-P1 – Nonrefundable Priority 1 Credits (Any return with this schedule must be filed electronically)		N/A
IT-565 Schedule RC-P2 – Refundable Priority 2 Credits (Any return with this schedule must be filed electronically)		N/A
IT-565-NRC-P3 – Nonrefundable Priority 3 Credits (Any return with this schedule must be filed electronically)		N/A
IT-565-RC-P4 – Refundable Priority 4 Credits (Any return with this schedule must be filed electronically)		N/A
R-8453PE LDR Partnership Return of Income Declaration for Electronic Filing		
R-6922ES-SD Declaration of Estimated Tax for Partnership (Composite Partnership) <b>Voucher</b>		
R-6922V-SD Partnership Electronic Filing Composite Payment <b>Voucher</b>		
R-6467V-SD Partnership Automatic Extension Composite Payment <b>Voucher</b>		
<b>Additional Forms in “Shared forms” section</b>		
<b>**NOTE</b> Please be advised that the franchise tax has been repealed for all franchise tax periods beginning on or after January 1, 2026. As a result, franchise tax schedules will be removed from our Corporate return for NYC 2025. Please note, the finalized version of the Corporate return has not yet been released. Accordingly, the information and wording herein are subject to change based on the final form and corresponding schedules. We do not intend to update this LOI to reflect any such changes, should they occur.		
<b>Corporate income tax</b>		
<b>Forms and Schedules</b>	<b>e-File</b>	<b>Substitute Forms</b>
CIT-620 Louisiana Corporation Income Tax Return (Schedules A, N, and G are required)		
CIT-620 Schedule NRC-P1 - Nonrefundable Priority 1 Tax Credits		
CIT-620 Schedule RC-P4 - Refundable Priority 4 Tax Credits		
CIT-620 Schedule NRC-P3 - Nonrefundable Priority 3 Tax Credits Parts I & II		
CIT-620 Schedule RC-P2 - Refundable Priority 2 Tax Credits Parts I & II		
CIT-620 Schedule B - Computation of Income Tax Apportionment Percentage		
CIT-620 Schedule C - Computation of Corporate Income Tax Property Ratio for Certain Oil & Gas Companies		
CIT-620 Schedule D - Computation of Louisiana Net Income		
CIT-620 Schedule E - Reconciliation of Income Per Books with Income Per Return		
CIT-620 Schedule F - Reconciliation of Federal and Louisiana Net Income		
CIT-620 Schedule J - Calculation of Income Tax		
CIT-620 Schedule J-1 - Pass-Through Entity Tax Calculation of Income Tax		
CIT-620 Schedule K - Summary of Estimated Tax Payments		
CIT-620 Schedule M - Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books		



R-8453C LDR Corporation Income Tax Declaration for Electronic Filing		
CIT-401W Unrelated Business Income Worksheet for IRC 401(a) and 501 Organizations		
CIT-620ES-SD Louisiana Estimated Tax Declaration <b>Voucher</b> for Corporations		
R-6004-SD Corporation Tax Electronic Filing Payment <b>Voucher</b>		
CIT-620EXT-V-SD Corporation Income Tax Extension Payment <b>Voucher</b>		
<b>Additional Forms in “Shared forms” section</b>		
<b>Shared forms supported</b>		
<b>Forms and Schedules</b>	<b>e-File</b>	<b>Substitute Forms</b>
R-19000 Electric and Hybrid Vehicle Road Usage Fee	N/A	
R-7006 Power of Attorney and Declaration of Representative	N/A	

## Electronic amended returns

The Louisiana Department of Revenue requests you support electronic amended returns through MeF.

## Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

- **MeF Test Submissions**

MeF test submissions must be sent to our office via the **LaMVP** (Louisiana Modernized Vendor Portal), <https://latap.revenue.louisiana.gov/WebMeFPortal/>. If there are issues transmitting test submissions, navigating the **LaMVP**, or any MeF questions/concerns; send an e-mail to [LDR-MeFVendor@la.gov](mailto:LDR-MeFVendor@la.gov). If applicable, the subject line of your test submission e-mail is **required** to be formatted as follows: Software Company Legal Name – Product Name – Software ID – Submission ID# - Form Name – Form #. (i.e., Tax Doctor LLC- Tax Files- 12345678 - La. Nonresident Return – IT-540B).

- **Software Vendor 2D Test Submission Verification Form**

2D test submissions must be sent to our office via email ([LDR-2DVendor@la.gov](mailto:LDR-2DVendor@la.gov)) or USPS (LDR, Attention Business Services/2D, 617 N 3<sup>rd</sup> St. 4<sup>th</sup> Floor, Baton Rouge, LA 70802). When doing so, you must attach a completed copy of form **R-68014 “Software Vendor 2D Test Submission Verification Form”** to your email, or USPS test submission. LDR will accept only **one** form type per test submission email. The subject line of your test submission email is **required** to be formatted as follows: Form Name – Form # – LDR 4 Digit Developer ID# – Vendor name – Submission # (i.e., La. Nonresident Return – IT-540B-2D - Vendor 1234 – Tax Doctor – Submission 1). There shall be one continuing email per form that goes back and forth until approved. Resubmissions will use the same email as the original but have updated attachments and incrementing submission numbers in the subject line. (i.e., La. Nonresident Return – IT-540B-2D – Vendor 1234 – Tax Doctor – Submission 4).

- **Watermarks – 2D:** In an effort to adhere to the “*NACTP Recommended Compliance Standards*” as it pertains to the release of unapproved forms, LDR requires 2D software vendors to adhere to the following NACTP standard: if unapproved forms are released in software packages, tax software providers should place a prominent visual indicator with appropriate text on the form(s) alerting the end user that the form cannot be filed. (Such as a “not approved for filing” flag or watermark.) Please be advised 2D Test Submissions should **not** contain a prominent visual indicator such as a *not approved for filing flag or watermark*.

- **Contact Info:**  
[LDR-MeFVendor@la.gov](mailto:LDR-MeFVendor@la.gov) – use for everything related to MeF  
**Phone: 225-219-2600 Option #1**  
**Fax: 225-219-2651**  
[LDR-SubForm-VoucherVendor@la.gov](mailto:LDR-SubForm-VoucherVendor@la.gov) – use for everything related to non-2D Substitute Forms and/or Vouchers  
**Phone: 225-219-2600 Option #2**  
**Fax: 225-219-2651**  
[LDR-2DVendor@la.gov](mailto:LDR-2DVendor@la.gov) – use for everything related to 2D Returns  
**Phone: 225-219-2600 Option #3**  
**Fax: 225-219-2651**  
[LDR-VendorLOI@la.gov](mailto:LDR-VendorLOI@la.gov) - use for everything related to the Letter of Intent (LOI)  
**Phone: 225-219-2600 opt 4**  
**Fax: 225-219-2651**
  
- **2D Test Submission Error Threshold**  
**“LDR Software Vendor 2D Test Submission Error Threshold”.** LDR determined a need to establish an error threshold for 2D Testing. The error threshold for 2D software vendor test submissions is twenty (20). Any software vendor who submits a 2D test submission containing more than 20 errors will have their test submission marked invalid. At that time, LDR will send the software vendor an email notification the test submission was rejected because they exceeded the error threshold. You will be notified of the 20 issues provided formal testing has begun. However, if the errors are discovered upon initial inspection of your test submission, no “Issue Doc” will be provided. Should you have any questions regarding this matter please feel free to contact [LDR-2DVendor@la.gov](mailto:LDR-2DVendor@la.gov).
  
- **Three different types of 2D Test Submissions are required for most 2D Tax Returns**
  1. Criteria Test Return- return completed correctly, as it would be in real life (direct deposit, paper refund, and balance due).
  2. Placement Test Return – every field on the return is populated with data provided in the corresponding Spec Doc, in order to verify correct placement of each field.
  3. Max Filled Test Return – every field on the return is populated with the max number of characters/digits/etc., to verify fields do not exceed max allowed
  
- **2D Test Scenarios:**  
2D Test Scenarios will be included in the Specifications Documents.

### **Issue notification and resolution requirements**

This section represents the Louisiana Department of Revenue issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready during the filing season after agency approval. Submit this information via email to [LDR-MeFVendor@la.gov](mailto:LDR-MeFVendor@la.gov) for electronic related or [LDR-2DVendor@la.gov](mailto:LDR-2DVendor@la.gov) for 2D Return related, or [LDR-SubForm-VoucherVendor@la.gov](mailto:LDR-SubForm-VoucherVendor@la.gov) for Voucher related and **non-2D** Substitute Forms related. Include the date the electronic or paper product will be ready to submit.

### **System security requirements**

The Louisiana Department of Revenue does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system.

You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

### **Security incident requirements**

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Louisiana Attorney General's Office and the Louisiana Department of Revenue.

### **To report fraud or identity theft**

To report fraud or identity theft related to the preparation and submission of individual income tax returns, please contact Louisiana Department of Revenue, Criminal Investigations Division at 866-940-7053 or via email at [Fraud.Mailbox@la.gov](mailto:Fraud.Mailbox@la.gov).

### **Production return submission requirements**

All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

### **Product updates**

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

### **Schemas**

Your software must follow the schema requirements. Find Louisiana Department of Revenue schema requirements on the FTA State Exchange System (SES).

### **Testing and submissions**

All e-File ATS and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

### **Validation of data elements**

You must validate the following pre-populated data elements:

- State driver's license data elements
- State withholding account numbers
- Direct deposit direct debit bank routing and transit number and account number
- PTIN entered at product registration (for Professional products)

### **Software limitations**

Provide any software limitations to forms or schedules you support during ATS. Failure to provide this information could delay the review of your test returns. When submitting 2D test submissions you must attach a completed form R-68014 **"Software Vendor 2D Test Submission Verification Form"** and list any limitations.

### **Software exceptions**

Provide any **exceptions** to forms or schedules you support based on the type of software during ATS. Example, a DIY product does not support the same schedules as a professional product. Failure to provide this information could delay the review of your test returns.

## **Customer Notices**

This section identifies information the Louisiana Department of Revenue is requiring the software providers to communicate with customers.

## **Disclosure and use of information language expectations**

You must include the following consent language with electronic filing software.

### **For Do-It-Yourself software:**

*By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Louisiana Department of Revenue.*

### **For Tax Professional software:**

*By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the Louisiana Department of Revenue.*

### **For Business software:**

*By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the Louisiana Department of Revenue.*

## **Driver's license/ID card expectations for individual income tax**

The Louisiana Department of Revenue provides the following expectations and information:

### **For e-File returns and printed/paper forms:**

Louisiana Department of Revenue does not want to receive the DL/ID card with the return.

If any requirements change, the Louisiana Department of Revenue will issue a statement for the DL/ID Card.

All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

### **Refund expectations**

The Louisiana Department of Revenue is providing the following for refund processing. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read.

**URL:** Where's My Refund? <https://revenue.louisiana.gov/refund/>

### **Taxes due expectations**

The Louisiana Department of Revenue is providing the following about taxes due, such as due dates and payment methods. All Do It Yourself (DIY) and Tax Professional software packages must include this information in your software. The message is expected to be displayed within the software in a way to maximize the likelihood the message is read:

### **Extensions & Payments**

If you are filing an individual income tax return, a partnership return, or a fiduciary income tax return, Act 410 of the 2022 Regular Legislative Session changed how an extension is granted starting with tax year 2022. If you know you cannot file your return by the due date, you do not need to file for an extension. For calendar year filers the extension will be to November 15th. No paper or electronic extension form needs to be filed to obtain an automatic extension.

If you are filing a corporation income tax return, Act 410 of the 2022 Regular Legislative Session changed how an extension is granted. If you know you cannot file your corporate income tax return by the due date, you do not need to file for an extension. You will automatically be granted an extension of six months from your due date **IF** you timely requested an extension for federal income tax purposes. For calendar year filers the extension will be to November

15th. No paper or electronic extension form needs to be filed to obtain an automatic extension. You will need to mark the box on Form CIFT-620 indicating that you timely requested an extension for federal income tax purposes in order to receive the extension.

Please note that the extension does not allow an extension of time to pay the tax due. Payments received after the return due date (generally May 15) will be charged interest and late payment penalty. To avoid interest and penalty assessments, the estimated taxes due should be paid before the original due date of the tax period. **The Louisiana Department of Revenue can accept extension payments through MeF without the need for a form.**

**The Louisiana Department of Revenue can accept payments electronically, so we recommend software vendors set up the functionality in their software packages.**

Visit the Louisiana Department of Revenue LaTAP website for more information on making a payment online.

URL: <https://latap.revenue.louisiana.gov/#1>

## Agency email addresses specific to software vendors

The Louisiana Department of Revenue Software Vendor Support email addresses are listed below:

[LDR-VendorLOI@la.gov](mailto:LDR-VendorLOI@la.gov) - Letter of Intent (LOI), and general software vendor questions **NOT** specific to MeF, 2D, Vouchers, or Substitute Forms

[LDR-MeFVendor@la.gov](mailto:LDR-MeFVendor@la.gov) –MeF

[LDR-2DVendor@la.gov](mailto:LDR-2DVendor@la.gov) –2D Returns

[LDR-SubForm-VoucherVendor@la.gov](mailto:LDR-SubForm-VoucherVendor@la.gov) –Vouchers and non- 2D Substitute Forms

## Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The Louisiana Department of Revenue reserves the right to deny, suspend or terminate my company's ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

## Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to eight users.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

**NOTE:** Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File      Substitute Forms	Tax types