

Louisiana Department of Revenue

TAX CALENDAR



TAX TYPE	TAX	DUE DATE
Corporation Income and Franchise Taxes	Annual Corporation Income and Franchise Return	15 th day of the 4 th month after end of the taxable year
Corporation Income and Franchise Taxes	Declaration of Estimated Corporation Income Tax	15 th day of the 4 th , 6 th , 9 th , and 12 th month of taxable year
Individual Income Taxes	Individual Income	15 th day of 5 th month following close of taxable year
Individual Income Taxes	Gift Tax	15 th day of April
Individual Income Taxes	Estate Transfer Tax	9 months after decedent's death (or prior to filing U.S. Estate Tax Return)
Individual Income Taxes	Employer's Return of Withholding Tax Withheld	15 th and last day of each month (semimonthly) or last day of the month following monthly period (monthly) or last day of month following quarterly period (quarterly)
Individual Income Taxes	Fiduciary Income Tax for Estates and Trusts	15 th day of 5 th month following close of taxable year
Individual Income Taxes	Declaration of Estimated Individual Income	15 th day of 4 th , 6 th , and 9 th months of taxable year; 15 th day of 1 st month following taxable year
Individual Income Taxes	Inheritance Tax	9 months after decedent's death (or prior to filing U.S. Estate Tax Return)
Individual Income Taxes	Employer's Annual Reconciliation of Withholding Tax Withheld	30 th day after final payment of wages for the period
Sales and Use Taxes	Automobile Rental Tax	20 th day of month following taxable period

TAX TYPE	TAX	DUE DATE
Sales and Use Taxes	Local Sales and Use Tax	1 st day of month following taxable period
Sales and Use Taxes	Contractor Fee and Bond for Non-Residents	Prior to beginning any work on the contract
Sales and Use Taxes	Hotel and Motel Sales Tax	20 th day of month following taxable period
Sales and Use Taxes	Ernest N. Morial N.O. Exhibition Hall Authority Food and Beverage Tax, Additional Hotel Room Occupancy Tax and Service Contractor and Tour Tax	20 th day of month following taxable period
Natural Resources Taxes	Mineral Severance Tax	Last day of month following the taxable period
Natural Resources Taxes	Surface Mining and Reclamation Fee	Last day of month following the taxable period
Natural Resources Taxes	Oilfield Site Restoration Fee	25 th day of second month following the taxable period
Natural Resources Taxes	Oil Spill Contingency Fee	Last day of month following taxable quarter
Natural Resources Taxes	Natural Gas Severance Tax	25 th day of second month following the taxable period
Natural Resources Taxes	Incapable Well Report	25 th day of second month following the taxable period
Natural Resources Taxes	Incapable and Stripper Oil Well Report	25 th day of second month following the taxable period
Natural Resources Taxes	Timber Severance Tax	Last day of month following the taxable period
Natural Resources Taxes	Oil Severance	25 th day of second month following the taxable period

TAX TYPE	TAX	DUE DATE
Excise Taxes and Fees	Electric Cooperative Fee	July 1, annually
Excise Taxes and Fees	Hazardous Waste Disposal Tax	20 th day of month following taxable quarter
Excise Taxes and Fees	Liquors-Alcoholic Beverage and Beer Taxes	15 th day of month following taxable month for alcoholic beverage; 20 days after end of each monthly period for beer
Excise Taxes and Fees	Special Fuels Decal Renewal	July 31, annually
Excise Taxes and Fees	Interstate Motor Fuel User	25 th day of the month following end of quarter.
Excise Taxes and Fees	Telecommunication Tax for the Deaf	30 days after end of quarter
Excise Taxes and Fees	Tobacco Tax	20 days after end of each monthly period
Excise Taxes and Fees	Terminal Operator Monthly	20 th day of the month following the period being filed
Excise Taxes and Fees	Terminal Operator Annual	Last day of February following the end of the calendar year being filed
Excise Taxes and Fees	Supplier/Permissive Supplier	22 nd day of the month following the taxable period
Excise Taxes and Fees	Distributor/Exporter/Blender	20 th day of the month following the taxable period
Excise Taxes and Fees	Importer	15 th day of the month following the taxable period
Excise Taxes and Fees	Aviation Fuel Transporter	25 th day of the month following end of quarter

TAX TYPE	TAX	DUE DATE
Excise Taxes and Fees	Motor Fuel Transporter	20 th day of the month following the period being filed
Excise Taxes and Fees	Fuel Backup Tax	20 th day of the month following the taxable period
Excise Taxes and Fees	IFTA	Last day of the month following end of quarter
Public Utilities and Carriers	Inspection and Supervision Fee	Last day of third month following end of quarter
Public Utilities and Carriers	Natural Gas Franchise Tax	Last day of month following end of quarter
Public Utilities and Carriers	Transportation and Communication Tax	30 days after end of quarter for quarterly return; 20 th day of the month following taxable period for monthly return