



Historical Note: Updated September 11, 2008 to add Catahoula, Franklin, Grant, LaSalle, St. Helena and Washington parishes. Updated October 17, 2008 to add Calcasieu parish and Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. Updated October 21, 2008 to add Concordia, East Carroll, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll and Winn parishes.

**Revenue Information Bulletin No. 08-025**  
**September 8, 2008**  
**Withholding**

**Withholding by Employers Following Hurricane Gustav**

The Louisiana Department of Revenue is granting filing and payment extensions to those employers located in any of the “disaster areas” declared by President Bush due to Hurricane Gustav.

The extensions are available for withholding returns and payments due on or after September 1, 2008, and on or before September 16, 2008. Withholding returns and payments will not be subject to penalty and interest as long as the returns and payments are received by September 16, 2008.

This relief applies to all parishes located in the Presidentially declared disaster areas Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Calcasieu, Cameron, Catahoula, Concordia, East Baton Rouge, East Carroll, East Feliciana, Franklin, Evangeline, Grant, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Livingston, Madison, Morehouse, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, West Feliciana, and Winn. The relief also applies to Adams, Hancock, Harrison, Washington and Wilkinson counties in Mississippi. If additional parishes or counties are declared Gustav disaster areas by President Bush, they will receive the same relief.

When filing a return that qualifies for the extension, taxpayers should write the words “Hurricane Gustav” in **BLACK** ink at the top of the return.

Information about extensions for individual income, corporate income and franchise, fiduciary and partnership taxes and estimated tax payments can be found in Revenue Information Bulletin 08-024. Information about extensions for sales tax, severance tax and excise taxes can be found in Revenue Information Bulletin 08-026.

Cynthia Bridges  
Secretary

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.