



Historical Note: Updated October 14, 2008 to add Allen, Livingston, Orleans, St. Martin, St. Tammany, Tangipahoa parishes in Louisiana and Gregg, Harrison, Rusk, Shelby and Smith counties in Texas.

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Withholding

Withholding by Employers Following Hurricane Ike

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 Ike. The declared “disaster areas” include 20 parishes in Louisiana and 34 counties in Texas.

The extensions are available for withholding returns and payments due on or after September 11, 2008, and on or before September 26, 2008. Withholding returns and payments will not be subject to penalty and interest as long as the returns and payments are received by September 26, 2008.

This relief applies to the following 20 parishes in Louisiana: Acadia, Allen, Beauregard, Calcasieu, Cameron, Iberia, Jefferson, Jefferson Davis, Lafourche, Livingston, Orleans, Plaquemines, Sabine, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion and Vernon.

The relief also applies to the following 34 counties in Texas: Angelina, Austin, Brazoria, Chambers, Cherokee, Fort Bend, Galveston, Gregg, Grimes, Hardin, Harris, Harrison, Houston, Jasper, Jefferson, Liberty, Madison, Matagorda, Montgomery, Nacogdoches, Newton, Orange, Polk, Rusk, Sabine, San Augustine, San Jacinto, Shelby, Smith, Trinity, Tyler, Walker, Waller, and Washington.

If additional parishes or counties are declared Hurricane Ike disaster areas by President Bush, they will receive the same relief.

The Department will waive any late filing penalties, late payment penalties and interest that would otherwise apply. Any withholding tax return or amount on which penalty or interest began accruing before September 11, 2008 will not be eligible for this relief.

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

Information about extensions for sales tax, severance tax and excise taxes related to Hurricane Ike can be found in Revenue Information Bulletin 08-029. Information about extensions for income taxes related to Hurricane Ike can be found in Revenue Information Bulletin 08-031.

Cynthia Bridges
Secretary

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