

**Louisiana Department of Revenue
Corporate E-File
Handbook**

Guide for Software Developers, Transmitters and EROs who file
Louisiana Corporation Tax returns/reports electronically

**Louisiana Department of Revenue
617 N Third Street
Baton Rouge LA 70802**

Louisiana Handbook for Electronic Filers of Corporation Income and Franchise Tax Returns

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Introduction

The Louisiana Department of Revenue will accept electronically transmitted Louisiana Corporation Income Tax refund, zero balance, and balance due returns for the current tax year in the Federal/State Electronic Filing Program. Acceptance into the federal program is required in order to participate in the state program.

The Louisiana Handbook should be used in conjunction with the Internal Revenue Service *Pub. 4163, Modernized E-File - Information for Authorized IRS e-File Providers of Forms 1120/1120S (TY2004)*. All rules, regulations, and requirements governing service bureaus, software developers, transmitters, collection points, and electronic return originators put forth by the IRS are in effect for the Louisiana Department of Revenue.

The Louisiana Department of Revenue recommends that all participants study IRS *Pub. 4162 and Pub. 4163* prior to reading the Louisiana Handbook. Since most functions in the Federal/State Electronic Filing Program are the same as the federal program, this handbook highlights the features for Louisiana. IRS requirements and detailed instructions on hardware, transmission procedures, policies, etc., also apply to the state program.

Publications

Louisiana Department of Revenue Publications

Louisiana Handbook for Electronic Filers of Corporation Income/Franchise Tax Returns

Electronic Filing Calendar

Return Due Date for Forms CIFT 620 Tax Year 2008

Corporation Franchise Tax (R.S. 47:601 - 47:617)	1st day of calendar or fiscal year	16th day of 4th month of the taxable year
Declaration of Estimated Corporation Income (R.S. 47:287.654 - 47:287.657)	15th day of 4th, 6th, 9th, and 12th months of taxable year	16th day of 4th, 6th, 9th, and 12th months of taxable year
Corporation Income (R.S. 47:287.2 - 47:287.785)	1st day following last day of taxable year	16th day of 4th month following close of taxable year

Legal Due Date is the 15th of each month

Note: These dates are subject to change - see IRS Pub. 4163 for current electronic filing calendar.

Contact Names and Phone Numbers

Tax Helpline - Automated Information

LDR Website: www.revenue.louisiana.gov e-Services

State Electronic Filing Help Desk For Tax Practitioners and Transmitters Only

Telephone Number: (225) 219-2490/2492

Fax Number: (225) 219-2651

Louisiana Department of Revenue

Federal/State Electronic Filing Program	(225) 219-2488
Travis Fossett (Electronic Filing Coordinator).....	travis.fossett@la.gov
Electronic Filing Help Desk	(225) 219-2488
Tax Form Acceptance.....	(225) 219-2763
Fay Guidry.....	fay.guidry@la.gov
Corporation Income Tax	(225) 219-0102
(Refund Discrepancies or Other Tax-Related Questions)	
Support Services/Forms Request	(225) 219-2113
Telecommunications for the Deaf and Disabled	(TDD) (225) 219-2114
IRS Help Desk	(866)-255-0654
IRS New Orleans District Office	(504) 558-3008

Website

The department's website, <http://www.revenue.Louisiana.gov> provides online access to publications, various forms, and other online information via the Internet.

Section 1

Federal/State Electronic Filing Program

How Federal/State Electronic Filing Works

Louisiana Corporation Income/Franchise tax preparers and transmitters who are accepted in the Internal Revenue Service (IRS) Electronic Filing Program may participate in the Federal/State Electronic Filing Program. Participants can file both federal and state returns in one transmission to the IRS's Service Center. The IRS, after acknowledging acceptance of the federal return and state data to the transmitter, will make the state data available for retrieval by the Louisiana Department of Revenue to be processed by the state's computer system.

After IRS acknowledgement is received, transmitters can expect acknowledgement of receipt of the state data by the Louisiana Department of Revenue within 48 hours. Acknowledgement records will be transmitted via IRS. The Global Transaction key (GTX) will be used by the IRS Help Desk staff to research the status of a transmission. The states **will not be able to re-post** acknowledgements. You must contact the IRS Help Desk at 1-866-255-0654 and provide them with your GTX key. You may contact the Louisiana Electronic Filing Help Desk .at (225) 219-2490/2492 should you have any questions. **This number should be used by Electronic Return Originators only.**

The Electronic Return Originator is responsible for securing, filing and maintaining the signed Form *LA 8453* with the state copies of Forms CIFT620 for three (3) years from December 31 of the year in which the tax returns were due.

Definitions of Roles and Responsibilities for Each Provider Option

Electronic Return Originator (ERO)

The ERO is the Authorized IRS *e-file* Provider that originates the electronic submission of a return to the IRS. The ERO is usually the first point of contact for most taxpayers filing a return using IRS *e-file*. Please refer to Publications 1345 and 3112, and Revenue Procedure 2007-40 for additional information.

The Origination of an Electronic Return (ERO Responsibilities)

Although an ERO may also engage in return preparation, that activity is separate and different from the origination of the electronic submission of the return to the IRS. An ERO originates the electronic submission of a return **after** the taxpayer authorizes the filing of the return via IRS *e-file*. The return must have been either prepared by the ERO **or** collected from a taxpayer. An ERO originates the electronic submission by properly formatting the electronic submission **and**:

- Electronically sending the return to a Transmitter that will transmit the return to the IRS (most taxpayers use this method); or
- Directly transmitting the return to the IRS (rarely used); or
- Providing a return to an ISP for processing, prior to transmission to the IRS (rarely used).

In originating the electronic submission of a return, the ERO has a variety of responsibilities, including, but not limited to:

- Timely originating the electronic submission of returns;
- Providing copies to taxpayers;

Definitions of Roles and Responsibilities for Each Provider Option (continued)

- Retaining records and making records available to the IRS;
- Accepting returns **only** from taxpayers and Authorized IRS *e-file* Providers;

Working with the taxpayer and/or the transmitter to correct a rejected return. If the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or if the electronic portion of the return cannot be accepted for processing by the IRS, the taxpayer must file a paper return. See Part III under the heading “Transmission Perfection Period” for detailed instructions about filing a paper return.

Transmitter

A Transmitter sends the electronic return data directly to the IRS. An ERO may apply to be a transmitter and transmit return data themselves, or they may contract with an accepted Third-Party Transmitter who will transmit the data for them.

Transmitter Responsibilities

A Provider participating in MeF as a **Transmitter** must fulfill the requirements below:

- Transmit all electronic portions of returns to the IRS within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send or make available the acknowledgement file to the ERO, Intermediate Service Provider or Large Taxpayer for all rejected and accepted returns, within two work days of retrieval;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed (or for fiscal year filers for nine (9) months after the transmission date.
- Immediately contact the IRS e-Help Desk toll-free number 1-866-255-0654 for further instructions if an acknowledgement has not been received within 24 hours of transmission;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS e-Help Desk toll-free number 1-866-255-0654 for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or any other transaction to another entity.

The Transmitter must notify the ERO, ISP or taxpayer of the following:

Accepted Returns

Date the return was accepted

Rejected Returns

Date the return was rejected;

The steps the ERO or taxpayer need to take to correct any errors that caused the reject.

Definitions of Roles and Responsibilities for Each Provider Option

(continued)

Software Developer

A Software Developer creates software formats electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications are found in Publication 4164. Software Developers must pass assurance testing (ATS). If an Authorized IRS *e-file* Provider is a Software Developer that whose only role in IRS *e-file* software development, its Principals and Responsible Officials need not pass a suitability check during the application process. If a Software Developer performs the function of any Provider Options in addition to that of software development, then suitability checks will apply.

Software Developer Responsibilities:

Promptly correcting any software error that causes returns to reject and distributing the correction; and Ensuring its software creates accurate electronic returns; and Adhering to specifications provided in official IRS publications.

Online Provider

An Online Provider transmits business income tax return information prepared by a taxpayer using commercially purchased software or software provided by an online internet site.

Online Provider Responsibilities

When participating in Online Filing, the Online Provider must:

- Ensure that it uses an EFIN or ETIN obtained for Online Filing;
 - Ensure that Intermediate Service Provider's (ISP) EFIN is included in the electronic return data, when applicable;
 - Transmit Online returns electronically to the IRS;
 - Notify the taxpayer of the status of a return by:
 - sending the acknowledgement to the taxpayer or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
 - by mailing written notification to the taxpayer within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information, which consists of the IP Address, IP Date, IP Time and IP Time Zone.

Only enter into agreements with companies to allow access to Online Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it. Include the Originator Type, "Online Filer", in the Return Header.

Definitions of Roles and Responsibilities for Each Provider Option

(continued)

Intermediate Service Provider

An Intermediate Service Provider (ISP) assists with processing return information between ERO (or the taxpayer in the case of Online Filer) and a Transmitter.

The Intermediate Service Provider Responsibilities:

- Including its Electronic Filing Identification Number (EFIN) and the ERO's EFIN with all return information it forwards to a Transmitter;
- Serving as a contact point between its client EROs and the IRS, if requested;
- Providing the IRS with a list of each client ERO, if requested; and
- Adhering to all applicable rules that apply to Transmitters.

Refund discrepancies, other tax-related questions, etc. should be referred to the Corporation Income/Franchise Tax Division at (225) 219-0102.

Section 2

Requirements to Participate in Louisiana Program

To participate in Federal/State Electronic Filing Program new applicants must first register with and receive approval from IRS to participate *in Louisiana's Electronic Filing Program*.

EFIN, ETIN and PTIN (see *IRS Pub. 4163*)

- The EFIN, ETIN and optional PTIN are assigned by the Internal Revenue Service.
- The same EFIN and/or ETIN number(s) assigned by IRS will be used for the state program.
- The PTIN may be used in lieu of preparer social security number, if so desired.

Testing

- All participants are required to follow the Internal Revenue Service testing procedures for acceptance into the federal program.
- Only Software Developers are required to test their software with Louisiana data.

Preparing Your Return

Most corporations, partnerships and tax-exempt organizations have been using software to prepare their return for years. Whether you prepare your own return or have a third-party tax professional prepare it, you need to ensure that the software you are purchasing has all the forms and schedules that you need to file. Please be aware that not all software providers support all forms and schedules. It is the responsibility of the taxpayer to verify their software provider supports the forms and schedules required by the taxpayer. Those software developers who have passed ATS can be found on <http://www.revenue.louisiana.gov/sections/eservices/default.aspx>.

When the return is transmitted to IRS, each of the business rules and XML schema requirements are checked. If there are no errors, the return is accepted. If the return fails any of the business rules or schema requirements, the transmitter receives an acknowledgement with the error description. If you are using a Third-Party Transmitter, they must contact you to notify you of the reject.

Section 3

Louisiana Electronically Filed Return

The Louisiana electronically filed return will consist of data transmitted electronically and supporting paper documents.

Electronic Portion of the Louisiana Return

The Louisiana tax documents that are acceptable for electronic filing are:

- Form *CIFT-620* – Louisiana Corporation Income and Franchise Taxes Return
- Schedule NRC - Nonrefundable Tax Credits, Exemptions and Rebates and Payments
- Schedule RC - Refundable Tax Credits, Exemptions and Rebates and Payments
- Schedule A – Balance Sheet and Corporation Taxable Base
- Schedule A-1 – Computation of Franchise Tax Base
- *Schedule B – Analysis of Schedule A, Column 2, Lines 21, 23 and 26
- *Schedule C – Analysis of Schedule A, Column 2, Line 30
- *Schedule D – Computation of Louisiana taxable income
- Schedule E – Schedule E – Calculation of Income tax
- Schedule F – Calculation of Franchise tax
- *Schedule G – Reconciliation of Federal and Louisiana net income
- *Schedule H – Reconciliation of Income Per Books with Income Per Return
- Schedule I – Summary of Estimated Tax Payments
- Schedule M – Computation of Corporate Franchise Tax and Income Tax Property Ratios
- Schedule N – Computation of Corporate Franchise Tax Apportionment Percentage
- Schedule P – Computation of Louisiana Net Income
- Schedule Q - Computation of Income Tax Apportionment Percentage
- State only returns
- IRS extension date accepted
- Short Year Returns
- * Attach all Additional Information Pages, Schedule and include PDF

Non-electronic Portion of the Louisiana Return

The non-electronic portion of the Louisiana return consists of the following forms and schedules:

Louisiana Corporation Income/Franchise Tax Electronic Filing Payment Voucher
(*R-620V*)

Section 3

Louisiana Electronically Filed Return

Exclusions from Electronic Filing

In addition to the federal exclusions from electronic filing listed in IRS *Pub. 4162* and *Pub. 4163*, the following will not be acceptable for Louisiana electronic filing:

1. Prior Year Returns – any return prior to tax year 2008
2. Direct deposit will not be offered

Section 4

Transmitting the Louisiana Electronic Return

Since the Louisiana electronic return will be transmitted jointly with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service.

Participants in federal/state electronic filing should confirm with their software developer or direct transmitter that the software has been programmed to process and transmit the state data jointly with the federal data to the Service Center.

Reject Codes Received from the Service Center

When the return data is received, the Internal Revenue Service will identify certain conditions on the state return that may result in rejects and indicate the error reject codes on the acknowledgement record. See IRS *Pub. 4163* for error reject code explanations.

If either the federal or state return is rejected due to errors, the accompanying state/federal return will also be rejected. IRS Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*, informs taxpayers that their returns may be rejected due to errors on their state records and, consequently, their federal returns may be delayed. If the error can be corrected and the records processed, both records may be retransmitted to the Internal Revenue Service.

If a state return cannot be corrected, the filer has the option of retransmitting the federal return data and transmitting a state only return.

Acknowledgement rejects containing more descriptive information about why rejected now with Mef.

Transmitting the Louisiana Electronic Extension

Taxpayers who electronically file their extension and are making payment in conjunction with that extension should attach a signed copy of LA 8453C with the payment amount shown on Line 5 of Part I, line 1-4 would be left blank and sign Part II”.

Section 5

Rejected e-filed Returns

Taxpayers who cannot get their return accepted or who decide to file a paper return instead must also ensure that their paper return is filed timely. To be considered timely filed, this paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date the IRS last gives notification that the return was rejected.

Follow the steps below to ensure that the paper return is identified as a rejected electronic return and the taxpayer is given credit for the date of the first reject within the 20-day transmission perfection period:

1. The taxpayer should prepare the paper return and include the following:
 - An explanation of why the paper return is being filed after the due date
 - A copy of the reject notification
 - A brief history of actions taken to correct the electronic return

2. Write **in red** at the top of the first page of the paper return - **REJECTED ELECTRONIC RETURN – (DATE)**. The date will be the date of first reject within the 20-day transmission perfection timeframe. Please note that the information published in Notice 2005 – 88 incorrectly states that in order for the paper return to be considered timely, it must be filed by the later of the due date, or 5 calendar days after the date the Service last gives notification to the taxpayer that the return has been rejected, as long as the first transmission was made on or before the due date of the return (including extensions). Five (5) calendar days is incorrect – the correct number is 10 calendar days.

3. The paper return must be signed by the taxpayer. The PIN that was used on the electronically filed return that was rejected may not be used as the signature on the paper return.

Resubmission of Rejected Applications for Filing Extensions

If the IRS rejects the application for filing extension request and the reason for the rejection cannot be corrected and retransmitted, the Provider must take reasonable steps to inform the taxpayer of the rejection within 24 hours of receiving the acknowledgement. When the Provider advises the taxpayer that the extension has not been accepted, they must provide the taxpayer with the Business Rule explanation.

- If the electronic application for filing extension can be retransmitted, it must be filed by the later of the due date of the return or 5 calendar days after the date the Service gives notification the application for extension is rejected.
- If the electronic application for filing extension cannot be accepted for processing electronically, the taxpayer must file a **paper** application for filing extension. In order for the **paper** application for filing extension to be considered timely, it must be filed by the later of the due date of the filing extension or 5 calendar days after the date the IRS gives notification the filing extension is rejected. The **paper** application for filing extension should include an explanation of why it is being

filed after the due date and include a copy of the electronic rejection notification.

Remember that you need to select tax preparation software that meets all your return needs.

Note: LDR **does not** require software developers to support all forms. They are allowed to develop their tax preparation software based on the needs of their clients. The test returns issued by **IRS** and **LDR** also do not include all forms or schedules that can be part of an actual return. Please check with your software developer on the availability of the forms/schedules you need to *e-file*.

Section 6

Acknowledgement of transmitted Return Data

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed."

The Louisiana Department of Revenue's electronic filing acknowledgement system is designed to inform a transmitter of the state's receipt of an electronic return. Receipt information will be available to the transmitter through IRS. Louisiana will create the appropriate acknowledgement file and post it to IRS after each retrieval.

You should refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgements and receipts.

Section 7

IRS PIN

For information on substitute forms or to request form approval, please contact:

Revenue Management Consultant
Communications Section
Post Office Box 201
Baton Rouge, Louisiana 70821-0201
(225) 219-2760
(225) 219-2771 (FAX)

Submission ID

Section 8

Refunds

Taxpayers who file Louisiana Corporation income/franchise electronic returns will receive all refunds by check. Payments for all balance due returns can be made on our website through E-payment or credit card.

Note: A paper check will be issued: (1) the return must be reviewed manually prior to issuance of the refund.

Section 9

Balance Due

The Louisiana Department of Revenue will accept the transmission of state tax returns with a balance due. Taxpayers who owe additional Louisiana Corporation income/franchise tax may pay the balance due by completing and attaching a separate electronic filing payment voucher. Beginning in 2009 payments may be made using the financial transaction area of the Mef return. The electronic filing payment voucher (R-620V) may be printed from your electronic filing software or from the department's website www.revenue.louisiana.gov. The top portion of the voucher should be retained by the taxpayer as a record of payment. To avoid the assessment of interest and/or penalties, payments must be mailed by the return due date. Payments can also be made by using E-check on our website.

Section 10

Responsibilities of Electronic Filers/Transmitters/EROs

Electronic Filers, Transmitters, and Electronic Return Originators must abide by the terms set forth in this Louisiana handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program, as well as abide by the following requirements:

Compliance

All electronic filers must comply with the requirements and specifications set forth by the IRS *Pub. 4162* and the *Louisiana Handbook for Electronic Filers of Corporation Income/Franchise Tax Returns*.

Information Electronic Filers Must Provide to Taxpayer

Electronic Return Originators (EROs) must furnish taxpayers documentation of all completed forms and schedules filed for the taxpayer, including all Louisiana state forms and schedules.

Timeliness of Filing

Transmitters must ensure that electronic returns are filed in a timely manner. The date of the transmission to the Internal Revenue Service will be considered the filing date for electronically

filed Louisiana returns. Transmitters should wait for acknowledgement of the return by the Louisiana Department of Revenue before considering the state portion received.

Section 11

Responsibilities of Electronic Filers/Transmitters/EROs

Changes on the Returns

Electronically filed returns may not be changed once IRS accepts the transmission. If submitted and IRS rejects the return for federal or state reasons, it can be corrected and retransmitted. If the transmitter or taxpayer wishes to make any changes after IRS has accepted the return, the taxpayer may file an amended state only electronic filed return or send an amended paper return to:

FOR REFUNDS and PAYMENTS:

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, Louisiana 70821-9011

Electronic Filers, Transmitters, and Electronic Return Originators must abide by the terms set forth in this Louisiana handbook and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program, as well as abide by the following requirements:

Section 12

Responsibilities of Electronic Filers/Transmitters/EROs

After Acknowledgement of Louisiana Returns

A Louisiana acknowledgement indicates that the return has been received and will be processed. Once the Louisiana Department of Revenue has acknowledged an electronic return, transmitters are required to notify their ERO's of acceptance within two (2) days after receipt of acknowledgement from the Louisiana Department of Revenue.

Transmitters should contact the IRS e-file Help Desk at 1-866-255-0654 for re-posting of State acknowledgements. Contact the Louisiana Electronic Filing Help Desk for additional assistance.

Transmitters/Preparers will not be able to inquire about the status of a tax return. Inquiries concerning returns with errors will be addressed directly to the taxpayer or the company agent who has power-of-attorney on file.

Questions, Problems, Delays

The Louisiana Department of Revenue does not anticipate problems with the federal/state electronic filing system. However, problems may occur that could delay the mailing of a refund check. If there are questions or problems with regard to the transmission of the state return or acknowledgements, preparers should contact the **electronic filing help desk**.

Taxpayers may confirm acknowledgement of their Louisiana return with their practitioner or transmitter. Questions about refund discrepancies, other tax-related questions, etc. should be directed to the Taxpayer Services Division at (225) 219-0067.

Street Address and State Abbreviations

Please use the acceptable street address and state abbreviations as listed in the Appendix.

***Note: Taxpayer address should be verified with the taxpayer, many delayed or lost refunds are due to incorrect addresses. Also, EROs must never put their addresses in fields reserved for taxpayer addresses in the electronic data record or on the *LA 8453*.

State Abbreviations

For a complete listing of acceptable postal abbreviations, zip codes, etc., see *Publication 65, National Five-Digit ZIP Code and Post Office Directory* available for use or sale at your local post office. Information is also available at the post office website - www.usps.gov.

AL	Alabama	NV	Nevada
AK	Alaska	NH	New Hampshire
AS	American Samoa	NJ	New Jersey
AZ	Arizona	NM	New Mexico
AR	Arkansas	NY	New York
CA	California	NC	North Carolina
CO	Colorado	ND	North Dakota

CT	Connecticut	MP	Northern Mariana Islands
DE	Delaware	OH	Ohio
DC	District of Columbia	OK	Oklahoma
FM	Federated States of Micronesia	OR	Oregon
FL	Florida	PA	Pennsylvania
GA	Georgia	PR	Puerto Rico
GU	Guam	RI	Rhode Island
HI	Hawaii	SC	South Carolina
ID	Idaho	SD	South Dakota
IL	Illinois	TN	Tennessee
IN	Indiana	TX	Texas
IA	Iowa	UT	Utah
KS	Kansas	VT	Vermont
KY	Kentucky	VA	Virginia
LA	Louisiana	VI	Virgin Islands, U.S.
ME	Maine	WA	Washington
MH	Marshall Islands	WV	West Virginia
MD	Maryland	WI	Wisconsin
MA	Massachusetts	WY	Wyoming
MI	Michigan	AA	Armed Forces the Americas
MN	Minnesota	AE	Armed Forces Europe
MS	Mississippi	AP	Armed Forces Pacific
MO	Missouri		
MT	Montana		
NE	Nebraska		

Common Address Abbreviations

AVE	Avenue	ST	Street
BLVD	Boulevard	STA	Station
CTR	Center	TER	Terrace
CIR	Circle	TRL	Trail
CT	Court	TPKE	Turnpike
DR	Drive	VLY	Valley
EXPY	Expressway	WAY	Way
HTS	Heights		
HWY	Highway	APT	Apartment
IS	Island	RM	Room
JCT	Junction	STE	Suite

LK	Lake		
LN	Lane		N North
MTN	Mountain		E East
PKWY	Parkway		S South
PL	Place		W West
PLZ	Plaza		NE Northeast
RDG	Ridge		NW Northwest
RD	Road		SE Southeast
SQ	Square		SW Southwest