

Louisiana Individual Income Tax

Application for Extension of Time to File Tax Year 2007

The individual income tax return due date for 2007 calendar year income tax returns is May 15, 2008.

For taxpayers who file on a fiscal-year basis, the due date is the 15th day of the 5th month after the close of the fiscal year.

State Extensions—

A six-month extension of time to file the individual income tax return may be granted on request. The extension request must be made before the state tax filing due date

Federal Extensions—

Taxpayers who have been granted a six month federal extension that allows them until October 15 to file their 2007 calendar year federal tax return will be granted the same extension to file their state tax return.

In the past, for the federal extension to be recorded, the taxpayer was required to attach a copy of the federal extension Form 4868 to the front of their tax return. However, because taxpayers may now request federal extensions electronically or by telephone without having to complete the federal extension Form 4868, it is recommended that the taxpayer record the federal extension electronically on the state income tax account to ensure that the extension is properly processed.

Taxpayers who fail to record their federal extension on their state tax account will continue to be allowed the benefit of the federal extension, but their tax return processing may be delayed because of extension recording issues.

To Request an Extension

- Select the option for filing a 2007 Individual Income Filing/Pay/Extensions return.
- Continue through the pages until you complete the online form including primary social security number, spouse social security number (if appropriate), last two characters of your last name, first two characters/digits of your address, and filing status and number of dependents claimed on your last Louisiana return.
- Then select the button "Request Extension To File."

[Request an extension](#)

Extension Does Not Apply To Payment Of Tax—

By filing an extension, you are only requesting an extension of time to file your tax return. The extension does not allow an extension of time to pay the tax due. Payments received after the return due date (generally May 15, 2008) will be charged interest and late payment penalty.

Any tax not paid by the original due date will be assessed interest at the annual rate of 12.5 percent from the original due date to the payment date (See [Revenue Information Bulletin No. 08-001](#)). In addition, a late payment penalty of one-half of one percent of the unpaid tax for each 30 day period that the tax remains unpaid will also be imposed.

To avoid interest and penalty assessments, payment of the estimated taxes due should be made before the original due date.

To Make a Payment

- To make payment by direct debit, select the option for filing a 2007 Individual Income Filing/Pay/Extensions return.
- Continue through the pages until you can select the button "Payment Only — any tax period."

[Make a payment](#)