

LOUISIANA MeF eFile HANDBOOK for Individual Returns

Software Developers, Transmitters and EROs who file Louisiana Personal Resident and Nonresident Income Tax returns electronically via the Federal/State Modernized Electronic Filing (MeF) System

Table of Contents

Section 1.....5

Instructions for electronic filing
 Important information
 Who can participate?
 What can be transmitted electronically?
 Additional documents to be provided
 Form 1a8453 and the ERO

Section 2.....11

Financial transaction information
 General information
 Refund returns

Section 3.....14

Responsibilities of EROs and transmitters
 Confidentiality
 Timeliness of filing
 Amended return filings
 Resubmission of rejected tax returns

Section 418

Developer’s responsibilities
 Suspension
 Administrative review
 Schemas and specifications

Contact Information.....27

Mandates.....29

Tax Preparer’s Mandate
 Louisiana Extensions

SECTION 1

Instructions for Electronic Filing

Introduction

The Louisiana Personal eFile Handbook is designed to be used as a companion to the IRS Publication 4164. Since most functions of the Louisiana eFile program are the same as the Federal 1040 Modernized eFile program, this handbook highlights the special and unique features of the Louisiana program.

Occasionally, there are differences between the Louisiana eFile handbook and the Louisiana State and Local Tax Forms and Instruction Booklet, which is designed for paper, return preparation. There may be instances when an eFile return requires additional fields to be transmitted that are not required on paper forms due to electronic edit functions. **If there are any differences, for electronic filing purposes, the Louisiana eFile Handbook supersedes the paper instruction handbook.**

The Louisiana Department of Revenue (LDR) accepts refund, zero balance due, and balance due returns. Use of direct deposit for refund returns and direct debit for balance due returns is highly recommended.

Who Can Participate?

There are three classifications of participants in the electronic filing program: **Electronic Return Originator (ERO)**, **Transmitters**, and **Software Developers**.

EROs gather forms from taxpayers and prepare them for electronic transmission using tax return preparation software that has been approved by the IRS and the Louisiana Revenue Administrative Division (LDR). They may be volunteers or paid preparers. EROs must use software that has been tested and approved by the LDR.

Transmitters, transmit electronic returns to the IRS Service Center using approved software.

Software Developers create tax preparation and/or transmission software which formats the electronic returns and allows the data to be transmitted by computers.

Software Acceptance and Participation

The software used to transmit electronic tax data must be approved by both the **Internal Revenue Service (IRS)** and the **Louisiana Department of Revenue (LDR)** as part of the acceptance process. Software Developers are required to test their software programs for accuracy. Participating Software Developers are provided with Louisiana schema, business rules, and test data annually to perform the Louisiana testing. Tax and Transmission Software Developers are required to test with LDR. EROs and Transmitters must use tax preparation software or use a third party transmitter whose software has been approved for use by LDR.

Software Developers must obtain approval from LDR for all Louisiana forms printed by their software. Please contact the Substitute Tax Form Acceptance at LaSubstitute.VendorInquiries@la.gov or shanna.kelly@la.gov.

LDR reserves the right to suspend the approval of any Software Developer who fails to comply with the guidelines in this publication, the Louisiana schema, business rules, or the Louisiana MeF eFile Test Booklet.

Software Developers must test with and receive acceptance from Louisiana before submitting live production returns. To receive final approval, the Software Developer must transmit all of the test returns in one batch without any errors. A Software Developer who successfully completes the state testing process will receive a written verification upon completion of testing.

Software Developers must provide the following information to the Louisiana e-File Help Desk prior to submitting test transmissions:

Letter of Intent

EFINs/ETINs (test and production) as assigned by IRS

Contact person(s) name, telephone number and email address

Software Company name, LA software ID number and business address

A list of Louisiana forms supported for MeF e-Filing

Louisiana forms **NOT** supported for resident and nonresident personal income tax returns

Software Limitations for supported Louisiana forms

What Can Be Transmitted Electronically?

The Louisiana eFile return will consist of data transmitted as well as supporting PDF and paper documents. An electronic return essentially contains the same information as a comparable paper return.

Following is a list of all of the XML forms that Louisiana accepts electronically. Software Developers are not required to support all of the forms that Louisiana accepts electronically. EROs should take this into consideration when purchasing software and should verify with the software company that they will support the forms they desire to transmit electronically.

Louisiana State Forms and Attachments

Form IT540 Louisiana Resident Tax Return (Entire Return)

Form IT540B Louisiana Nonresident Tax Return (Entire Return)

Form IT540BNRA Louisiana Nonresident Professional Athlete Return (Entire Return)

Form IT-565 Louisiana Partnership Return

Form R- 6922 Composite Partnership Return

Binary Attachments (PDFs).

Binary PDF attachments are accepted by State of LA, but they are not required at this time. Reference Document ID attributes should link the attachment to the appropriate location on the return.

What Cannot Be Transmitted Electronically?

The following types of returns are excluded from electronic filing:

Returns for tax years prior to 2009

Returns from any filer or any transmitter who has not been accepted as an electronic filer by the IRS

Returns with cent entries

Non-electronic Portion of the Louisiana Return

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

1. Form *LA 8453*, Individual Income Tax Declaration for Electronic Filing. This form is required for all electronic returns as a source of information (unless using IRS PIN) The *LA8453* must be completed with all State Only returns. The *LA8453* should be maintained by ERO, not mailed. See Section 6 for more information on Form *LA 8453*.
2. Louisiana Individual Income Tax Electronic Filing Payment Voucher (*R-540V*) to be used when not using direct debit.

Exclusions from Electronic Filing

In addition to the federal exclusions from electronic filing listed in IRS *Pub. 1345* the following will not be acceptable for Louisiana electronic filing:

1. Non-calendar year filers

Additional Documents to be provided

Additional documents that eFile MeF software **must** generate:

Louisiana Form LA8453 – Signature Document

Form LA540V

Form LA540V, Louisiana Electronic Payment Voucher, must be furnished to all taxpayers who electronically file a balance due return. Taxpayers who choose to pay their liability by check or money order should send form LA540V with their remittance. Form LA540V should be provided to the taxpayer either from the ERO preparing the return, or from the software package if the taxpayer is preparing his/her own e-File return.

Form LA8453

Form LA8453, Louisiana Income Tax Declaration serves the following purposes:

It authenticates the electronic portion of the return

It authorizes the ERO to e-File the return on behalf of the taxpayers(s)

It provides a signature document used for verification by LDR

It provides authorization for direct deposit or direct debit if requested by the taxpayers(s)

To prepare the Form LA8453, complete the taxpayer's name, address, and social security number in the spaces provided on the form. Additionally, the following areas may need to be completed:

Part I, Tax Return Information, must be completed. Enter the whole dollar amounts. The amounts entered must be the same as reported on the electronically filed return.

Part II, Direct Deposit/Electronic Funds Withdrawal (direct debit) Information, is to be completed only if taxpayers request direct deposit of their refunds or electronic funds withdrawal (direct debit) for their balance due. Check to indicate whether the account is a checking or savings account and complete the routing number and account number information. The routing and account numbers must be the same as reported on the electronically filed return.

Part III, Declaration of Taxpayer, must contain the taxpayer(s) signature. The Electronic Return Preparer must obtain the signature(s) of the taxpayers prior to transmitting the electronic return to the Louisiana Department of Revenue

If the Electronic Return Preparer changes the electronic tax data after the taxpayer signature has been obtained on Form LA8453, but before transmission of the electronic return to the Louisiana Department of Revenue, a new Form LA8453 must be prepared for the taxpayer. However, a new Form LA8453 is not necessary if: the federal form 8879 has been completed.

Louisiana Acknowledgment types are:

Accepted – This acknowledgment indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission.

Rejected – This acknowledgment indicates the electronic return was received but failed to complete the pre-entry validation process (it failed schema requirement or any of the business rules), the transmitter receives an acknowledgement from LDR with error description(s). The acknowledgment contains codes and error descriptions indicating the cause of the rejection. The error condition must be corrected and the return can then be re-transmitted as a “State-Only” transmission.

Accepted with Alerts - This acknowledgment indicates the electronic return was received and successfully completed the pre-entry validation process. No further action is required regarding the transmission. Alerts identify return conditions for the transmitter, software developer or taxpayer that do not result in the rejection of the return.

<p>If your return is Accepted and includes an Alert, do not resubmit that return. The Alert is for your information only. If you attempt to resubmit an Accepted return with the Alert issue(s) corrected, the subsequent return will be rejected as a duplicate</p>

An electronically-filed return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as “Accepted” for processing.

SECTION 2

Financial Transaction Information

General Information

Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the taxpayer and the ERO. The Louisiana Department of Revenue is not a party to this agreement

Refund Returns

Taxpayers can elect to have their overpaid taxes issued in the form of a direct deposit into any eligible financial institution of their choice or in the form of a refund check. Taxpayers may choose to have all or part of their refund applied to their estimated tax account for the next year.

The Louisiana Department of Revenue will make every attempt to process a direct deposit, but reserves the right to issue a paper check if the direct deposit cannot be properly completed. Check with your financial institution to make sure your direct deposit will be accepted and to get the correct routing and account numbers.

The State of Louisiana is not responsible for a lost refund if the wrong information was entered.

The average time that it takes for a refund to be generated from our accounting system is approximately two to five business days after the electronic return has been acknowledged by Louisiana as being accepted.

Direct Deposit

Taxpayers may elect to have their state tax refund direct deposited into any eligible financial institution of their choice. A financial institution is defined as a state or national bank, savings and loan association, mutual saving bank or credit union. The Louisiana Department of Revenue will make every attempt to process a direct deposit, but reserves the right to issue a paper check if the direct deposit cannot be properly completed.

In order to comply with new banking rules, taxpayers will be asked to indicate on the tax return if the state refund is going to an account outside the United States (International ACH Transactions). If it is indicated that the state refund is going to account outside the United States, the return will be rejected.

Once a Louisiana e-File return has been accepted for processing, the direct deposit election, including the financial institution's Routing Transit Number (RTN) and the Depositor Account Number (DAN), cannot be changed or rescinded.

Two reliable sources from which the direct deposit data can be obtained are from the financial institution's account identification card and the taxpayer's cancelled check.

The Louisiana Department of Revenue does not guarantee a specific date that a refund will be deposited into a taxpayer's financial institution account and cannot issue written notices to taxpayers to confirm direct deposits. Taxpayers can check the status of their refund at www.revenue.louisiana.gov by selecting "Where's My Refund" under the Individuals heading, or call the automated refund inquiry hotline at 225-219-0102. Please advise taxpayers to wait at least 10 days after a good acknowledgement has been received to contact the Louisiana Department of Revenue.

Note: The Louisiana Department of Revenue is not responsible for the misapplication of a direct deposit refund that is caused by the error, negligence or malfeasance on the part of the taxpayers, electronic filer, financial institution or any of their agents.

Balance Due and Zero Balance Returns

The Louisiana Department of Revenue will accept balance due or zero balance due returns.

Payments can be made by Electronic Funds Withdrawal (direct debit), Bill Pay (direct debit), credit card, check or money order.

Personal income tax returns are due by May 15, 2019. If the return is for a fiscal year taxpayer, they are due on the 15th day of the fourth month following the close of the fiscal year. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed by the next business day.

If you both file and pay electronically (credit card, direct debit/electronic funds withdrawal), your return is due by May 15th.

If taxpayers do not make full payment by the due date, they will be sent a notice of tax due, plus interest and penalty for late payments.

Electronic Funds Withdrawal (Direct Debit)

Electronic Filers must furnish Electronic Funds Withdrawal (direct debit) information regarding the availability of this payment option to taxpayers who electronically file a balance due return. Electronic funds withdrawal can be made from the taxpayers checking or saving account.

In order to comply with new banking rules, taxpayers will be asked to indicate on the tax return if the payment is coming from an account outside the United States (International ACH Transactions). If it is indicated that the funds are coming from an account outside the United States, return will be rejected. In this case, the payment options are paper check (or money order), credit card, or direct debit using the online payment application located at www.revenue.louisiana.gov

Taxpayers can access the online Bill Pay application at www.revenue.louisiana.gov and initiate a direct debit payment from their checking or savings account. The taxpayer can choose the date that they want the debit to occur up to May 15, 2019, if the return was filed electronically prior to or on May 15, 2019. Returns filed after May 15, 2019 using Bill Pay must use a debit date equal to the current date. Partial payments can also be made.

Credit Card Payments

Electronic Filers must furnish Credit Card Payment Option Information to taxpayers who electronically file a balance due return. www.officialpayments.com Telephone Payments: 1-888-272-9829 or 1-888-2PAYTAX. A convenience fee will be charged to the taxpayer's credit card. The state will not receive this fee. The taxpayer will be informed of the exact amount of the fee before completing the transaction. After completing the transaction, the taxpayer will be given a confirmation number, which should be kept with their records. **For customer service, please call toll-free 1-800-487-4567.**

Check or Money Order

EROs must furnish Form LA540V, Electronic Payment Voucher, to taxpayers who electronically file a balance due return and wish to pay by check or money order. This form should be submitted with their remittance before the due date of the return.

SECTION 3

Responsibilities of EROs and Transmitters

Confidentiality

Under Section 13-1019 of the Louisiana Tax General Article, "Any Income Tax Return Preparer who discloses information in violation of (section) 13-207 of this title is guilty of a misdemeanor and, on conviction, is subject to a fine of not less than \$500 or more than \$10,000."

Compliance

Electronic Filers, Transmitters and Electronic Return Originators must abide by the requirements in the Louisiana MEF eFile Handbook and must maintain a high degree of integrity, compliance, and accuracy in order to participate in the Louisiana e-File program.

All Electronic filers, Transmitters and Electronic Return Originators must comply with the requirements and specifications set forth by the IRS and Louisiana. Failure to comply with all requirements and specifications regarding the electronic portion and the non-electronic portion of the return will result in program suspension.

Transmitters

Transmitters who transmit the Federal/State e-File return package to IRS and retrieve state acknowledgements from the IRS MeF system must pass a test to ensure they have the ability to transmit and retrieve. Transmitters should contact the Louisiana eFile help desk prior to sending their test and again after they have successfully transmitted their test and retrieved their acknowledgment.

Transmitters must transmit electronic returns and retrieve acknowledgements in a timely manner. If the transmitter is not acting as the ERO, the transmitter is responsible for providing acknowledgements to the ERO within two days after receipt of acknowledgement. Failure to do so could lead to suspension from the Louisiana eFile Program.

Transmitters must follow all instructions in this publication and ensure the security of all return data and information. Acknowledgment files received must be retained for one year after transmission and may be retained electronically.

Software Developers

Software Developers must pass testing with Louisiana to ensure that their software adheres to Louisiana record specifications and to ensure that they can successfully transmit and retrieve acknowledgments from the IRS MeF system. Software Developers should contact the Louisiana eFile help desk prior to sending their first test and again after they have successfully transmitted their test and retrieved their acknowledgments. Software Developers must follow all instructions in this publication as well as the Louisiana Schema, Validations Spreadsheet and the Louisiana MeF eFile Test Booklet.

Software errors which cause electronic returns to be rejected that surface after testing has been completed should be quickly corrected to ensure the EROs have the ability to timely file their electronic returns. Software updates related to software errors should be distributed promptly to users together with any documentation needed.

Timeliness of Filing

All prescribed due dates for filing of returns apply to MeF returns. If any due date falls on a Saturday, Sunday or legal holiday, the return must be filed the next business day.

Electronic Filers must ensure that electronic returns are filed in a timely manner. The receipt date of the electronic transmission will constitute the receipt date of the return when the Louisiana Department of Revenue (LDR) acknowledges it. Any return not acknowledged by LDR as "accepted" is considered not filed.

On an Original Filing, the electronic record must be submitted within 72 hours of receipt of initial taxpayer's information. If the preparation, collection or submission procedures result in built-in delays in submitting taxpayer returns, you must advise the taxpayer in writing at the time of the initial contact with the taxpayer.

Electronic return records returned in error must be resubmitted within 24 hours of the Louisiana electronic rejected acknowledgement. EROs must call the Louisiana eFile help desk within 24 hours should errors occur three times for the same return. Errors in filing, as determined by error acknowledgements, must be cleared within three days. LDR monitors the timeliness of the error correction process when an error acknowledgement is sent. Failure to provide timely correction or erroneous returns can cause a revocation of e-File privileges.

If an electronic acknowledgement has not been received within 48 hours of our scheduled downloads for any transmitted return, the ERO should contact the Louisiana eFile help desk for further instruction. It is the responsibility of the ERO to ensure that every return filed electronically is acknowledged as accepted.

Amended Return Filings

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entry on an accepted electronic return, an amended return must be filed. Address, Name and SSN errors may be corrected for future filings by contacting **Customer Services** at **225-219-0102**.

Resubmission of Rejected Tax Returns

Louisiana monitors the timeliness of the error correction process when an error acknowledgement is sent. Failure to provide timely correction or erroneous returns can cause a revocation of e-File privileges.

If an electronic acknowledgement has not been received within forty-eight (48) hours of our scheduled retrieval process for any transmitted return/report, the ERO should contact the Louisiana e-File help desk for further instructions. **It is the responsibility of the ERO to ensure that every return/report filed electronically is acknowledged as accepted.**

If Louisiana rejects the individual return for processing, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the return has not been filed, the ERO must provide the taxpayer with an explanation.

If the electronic return can be retransmitted it must be filed by the later of the due date of the return or five (5) calendar days after the date Louisiana gives notification the return is rejected.

If the electronic return cannot be corrected and retransmitted, the taxpayer must file a paper return. In order for the paper return to be considered timely it must be filed by the later of the due date of the return or ten (10) calendar days after the date Louisiana gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the rejection notification.

Advertising Standards

Electronic filers shall comply with the advertising media communication and endorsement restrictions specified in the Internal Revenue Service Revenue Procedure for electronic filing of Personal Income Tax Return, Publication 1345, as it may apply to Louisiana.

Acceptance in the electronic filing program does not imply an endorsement by the Louisiana Department of Revenue. Therefore, any public communication that refers to a user's electronic filing capabilities, whether through publication or broadcast, must clearly indicate acceptance of the user for electronic filing and does not constitute an endorsement or approval of quality of tax preparation services provided by the Louisiana Department of Revenue. No advertisement may state or infer that electronic filing changes in any way the filing, payment, or legal obligations of the taxpayer. Please be conservative in advertising when the refund will be issued.

Monitoring

The Louisiana Department of Revenue will monitor the quality of filer transmission. Accepted returns will be monitored along with rejects, errors, timely resolution of errors and other defects. If quality deteriorates, the electronic filer will receive a warning, or in extreme cases, a letter suspending the electronic filer from electronic filing. When suspended, the ETIN/EFIN authorization will be inactivated and further processing of electronic returns suspended.

Electronic filers are expected to place taxpayers first in providing return preparation and transmission services. Regardless of changes in business addresses, company names, telephone numbers, organization, or personnel, taxpayers must always have convenient access to their returns. This includes but is not limited to access to current status of the return and access to organization representatives to resolve any questions or concerns.

The Louisiana Department of Revenue will advise electronic filers of problems originating in branch offices. If there are repeated or continuing problems, the "parent" electronic filer will be required to drop that office from the program. Failure to take corrective action will lead to the initiation of suspension against the "parent" electronic filer. If suspension action is initiated, it will apply to all returns filed by an electronic filer, including all branches.

Suspension

The Louisiana Department of Revenue reserves the right to suspend or revoke the electronic filing privileges of any electronic filer who varies from the Louisiana requirements and specifications.

Administrative Review

Any applicant or filer who has been denied or suspended from participation in the Louisiana MEF eFile Program may request an administrative review within 30 days from the date of denial or suspension. All requests should be mailed to:

Louisiana Department of Revenue
E-Services
P. O. Box 201
Baton Rouge, Louisiana 70821

SECTION 4

Software Design Information

Developer's Responsibilities

Software Developers should:

Develop tax preparation software in accordance with statutory requirements and Louisiana return preparation instructions.

Provide accurate Louisiana income tax returns in correct electronic format for transmission.

Develop software capable of producing a printed copy of the complete electronic filing which includes a “*Do Not Mail*” watermark on the forms printed, as paper documents are not to be sent to Louisiana, when filing electronically unless the taxpayer is specifically requested to do so.

Provide data validation, verification, and error detection to prevent transmissions of incomplete, inaccurate or invalid return information.

Prevent electronic filing of any form not approved by Louisiana for electronic filing.

Return Types

Fed/State Original - Upon receipt, the IRS will validate and verify the federal return data. The IRS will either accept or reject the federal return. The state return is made available to Louisiana after the federal return is accepted by the IRS.

State Only – IRS provides the ability for an ERO to transmit and retransmit a state return through the Fed/State system without simultaneously transmitting an original federal return. State Only returns are transmitted to the IRS, validated and made available for states to retrieve in the same way as the Fed/State transmission. This method provides individuals who file multiple state returns to have each participating state's return filed electronically. The taxpayer's federal return must be completed, transmitted and accepted by IRS before transmitting/re-transmitting a State Only return.

Louisiana will support "linked" and "unlinked" state returns. A Louisiana return can be linked to the IRS submission by including the Submission ID of the federal return (IRSSubmissionId) in the State manifest (StateSubmissionManifest). If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the State submission and a deny acknowledgement will be sent. If there is an accepted federal return under that Submission ID, then MeF will validate certain elements on the State submission and provide the submission to the participating state.

If the state return is not linked to a previously accepted federal return (also referred to as State Stand-Alone Return), then MeF will validate certain elements of the submission and if IRS does not deny the state return, it will provide the state submission to the participating state regardless of the federal return.

Note: The IRS recommends if a state submission is linked to an IRS submission, send the IRS submission first and, after it has been accepted, send in the State submission.

Data elements should be transmitted only if they contain data values. Do not send empty data elements (i.e. zero financial fields, unused elements, etc.) unless the data element is **required** by Louisiana's schema.

Detailed requirements for decimal placement in ratios and percentages are in the Louisiana's state-specific schema and/or data element spreadsheet.

Software Developers must furnish electronic funds (direct debit) information for this payment option to taxpayers who electronically file a balance due return. Electronic funds withdrawal can be made from the taxpayers checking or savings account. The taxpayer can choose the date that they want the amount owed withdrawn from their account up to the due date of the return. Returns electronically filed after the due date using electronic funds withdrawal must use a withdrawal date equal to the date of return preparation. The electronic funds withdrawal will then occur immediately after the electronic return is accepted. Partial payments can be made using electronic funds withdrawal or Bill Pay.

Acceptance in the electronic filing program does not imply an endorsement by the Louisiana Department of Revenue. Therefore, any public communication that refers to a user's electronic filing capabilities, whether through publication or broadcast, must clearly indicate acceptance of the user for electronic filing and does not constitute an endorsement or approval of the quality of tax preparation services provided by the Louisiana Department of Revenue. No advertisement may state or infer that electronic filing changes in any way the filing, payment, or legal obligations of the taxpayer.

Louisiana will monitor the quality of all transmissions. Accepted returns will be monitored along with rejects, errors and other defects. If quality deteriorates, the electronic filer will receive a warning, or in extreme cases, a letter suspending the electronic filer from filing electronic Louisiana MeF eFile returns. When suspended, the retrieval process will be inactivated halting further processing of Louisiana MeF eFile returns.

Electronic filers and EROs are expected to place the taxpayer first in providing return/report preparation and transmission services. Regardless of changes in business address, company names, telephone numbers, organization, or personnel, the taxpayer must always have convenient access to their return/report. This includes but is not limited to, access to current status of the return and access to organization representatives to resolve any questions or concerns.

Suspension

Software Developers, Transmitters and EROs must maintain a high degree of integrity, compliance, and accuracy in order to participate in the Louisiana MeF eFile program.

All Software Developers and EROs must comply with the requirements and specifications contained in the Louisiana MeF eFile Handbook. Failure to comply with all requirements and specifications could result in being suspended from the eFile program.

Additionally, Louisiana reserves the right to deny participation in our program.

Administrative Review

Any applicant or filer who has been denied or suspended from participation in the Louisiana MEF eFile Program may request an administrative review within 30 days from the date of denial or suspension. All requests should be mailed to:

**Louisiana Department of Revenue
E-Services
P. O. Box 201
Baton Rouge, Louisiana**

Schemas and Specifications

All Louisiana state schemas and specifications will be available on our web site on the FTA site.

Character Set

Special Data Characters

The following Special Data Characters will be accepted by the IRS Electronic Filing program in the Name Line but are not valid with the Louisiana electronic filing program:

Ampersand (&
Percent (%)
Comma (,
Plus sign (+)
Less-than (<
Slash (/)

The use of the above characters in the Name Line may cause a reject condition by the Louisiana tax processing system and thus cause a delay in issuing the refund check.

ACKNOWLEDGEMENT FORMAT

Acknowledgement System

Louisiana uses the IRS Modernized Electronic Filing System (MeF) to post state acknowledgements for both testing and production.

Transmitters should contact the Louisiana eFile help desk if the state acknowledgement file has not been made available within three business days after the return was transmitted. Please make sure that you have received an IRS acknowledgement before contacting the Louisiana eFile help desk. Transmitters, EROs and Software Developers can reach the Louisiana eFile help desk by telephone at 225-219-2488, Monday through Friday, 7:00 a.m. until 4:30 p.m. CST. Please have the primary Social Security number and date of transmission available when you call.

Form LA8453 and the ERO

EROs must complete Form LA8453 and have it signed by the taxpayer(s) before electronic transmission of the return. It is necessary for the ERO to complete the taxpayer's return prior to completing Form LA8453, as some of the information needed to complete the Form LA8453 is taken directly from the return. The taxpayer(s) must review both the completed return and Form LA8453 prior to signing the Form LA8453. Both taxpayer signatures are required on a joint return.

An ERO may accept a fax copy of Form LA8453 from the taxpayer if the taxpayer is unable to complete the review of the return and the Form LA8453 in the ERO's office.

After the ERO has received the completed and signed Form LA8453 from the taxpayer, the taxpayer's return can be electronically transmitted. By transmitting the electronic portion of the return, the ERO certifies that Form LA8453 has been completed.

The ERO will maintain for three years a signed copy of all Form LA8453s with applicable attachments for all returns electronically filed. These forms may be subject to verification by LDR. When requested by LDR, the ERO is required to forward copies of the requested Form LA8453s with any attachments to LDR, within 10 business days. An ERO who prefers to maintain a paperless office may scan the Form LA8453 with attachments and save them electronically as long as there is the ability to reproduce the documents, if requested by LDR.

Form LA8453 and the Online Software Developer

Form LA8453, Louisiana Income Tax Declaration, is used as a signature document for all taxpayers who prepare their own return using professional online software, who do not use the federal PIN as their signature on the state return.

If an online return is being filed for a single taxpayer who uses the federal PIN on their federal return and chooses to also use the federal PIN to sign their Louisiana return, the software must insert the five-digit self-selected federal PIN into the Primary Taxpayer LA PIN field. (For a joint return, the software must also insert the five-digit numeric self-selected federal PIN in both the Primary Taxpayer LA PIN field and the Secondary Taxpayer LA PIN field).

If an online return is being filed for a single taxpayer who does not use a federal PIN on their federal return, or chooses not to use the federal PIN to sign their Louisiana return, the software must insert "**KEEP LA8453**" in the Primary Taxpayer LA PIN field (on a joint return not using the federal PIN, "KEEP LA8453" must be inserted into both the Primary Taxpayer LA PIN field and the Secondary Taxpayer LA PIN field). The software must generate signature Form LA8453 for the taxpayer, advising the taxpayer(s) to sign and retain the form with their records for a period of three years along with any applicable attachments, and make it available to LDR only if requested by LDR. The taxpayer(s) are not required to submit Form LA8453 to LDR unless specifically requested to do so.

System Operation

The IRS will pick up Louisiana state returns with the accompanying forms from the IRS's Federal/State MeF system. After the returns have been retrieved by the state, it will be passed through the state's electronic filing validation procedure. During this processing, an acknowledgement will be sent to the transmitter via the IRS MeF State Acknowledgement System.

After the return passes all the required validations, it will be released to the main processing system. Rejected returns will be acknowledged with error codes.

Software Acceptance, Testing and Approval

This section describes the requirements all software preparers must comply with in order for their software to be approved by the state of Louisiana.

Software Developers are required to test with Louisiana for accuracy and to ensure that their software adheres to Louisiana schema rules and to ensure successful transmission and receipt of acknowledgements. EROs must use tax preparation software that has been approved for use by Louisiana.

Software Developers will use the Fed/State 1040 schema which has been developed by states in partnership with the IRS, and Software Developers, as well as the Louisiana schema/spreadsheet.

Edits and verification or schema rules are defined for each field or data element. The state spreadsheet will include information on field type, field format, length, if it is reoccurring, and the schema rule or other edits of the field. Developers should apply data from the state spreadsheet and tax forms to the appropriate data element in the XML schema.

The MeF eFile test package will consist of documentation of special test conditions as well as copies of the state test returns, and will be made available to all Software Developers who indicate their intention to support Louisiana MeF eFile.

Software Companies are required to contact the Louisiana Department of Revenue (LDR) e-File help desk to obtain a Louisiana Software Identification Number (LSIN). Each software package developed by a software company must have a unique LSIN hard coded into the product for identification purposes to assist the Louisiana e-File help desk to quickly identify program problems during production processing.

Louisiana's starting test date is tentatively scheduled to begin in November 2018 for tax year 2018, but is subject to IRS system availability and is subject to change. Software Developers may submit test returns through 2018, until the IRS MeF test system shuts down.

Software Developers should contact the Louisiana eFile Help Desk prior to testing and again after they have successfully tested and retrieved their acknowledgement.

If the Software Developer is not acting as the ERO, the Software Developer is responsible for providing acknowledgements to the ERO within two days after receipt of acknowledgement. Failure to do so could lead to suspension from the Louisiana MEF eFile Program.

(Continued)

Software errors which cause electronic returns to be rejected, that surface after testing has been completed, should be quickly corrected to ensure that EROs have the ability to timely and accurately file their electronic returns. Software updates related to software errors should be distributed promptly to users together with any documentation needed.

To receive final approval, the Software Developer must transmit **ALL** the test returns, in one single transmission, error free. A Software Developer who successfully completes the state testing process will receive email confirmations upon successful completion of testing.

Online Filing Consent to Disclosure and Perjury Statement

Taxpayers who file a Louisiana MEF eFile return using online tax software (either packaged or available online), must be given the option of signing their return electronically or by the paper LA8453. To sign electronically, the taxpayer may use the same five-digit self-selected PIN that they used to sign their federal return online. Online software must include the following content and provide it to the online taxpayer upon completion of the Louisiana return prior to electronic transmission:

Before electronically filing your return, you must read and agree to the Louisiana "Tax Return Signature" presented below. This legal agreement allows the state of Louisiana and "name of Software Company" to process your return electronically.

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

I consent to allow my Intermediate Service Provider, Transmitter, or Electronic Return Originator (ERO) to send my return to the State of Louisiana and to receive the following information from the State of Louisiana: 1) acknowledgment of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and 4) date of any refund.

I am signing my Louisiana Tax Return by entering the same five-digit Self-Select PIN that I used for my federal return filing.

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:

Louisiana Department of Revenue
Post Office Box 3440
Baton Rouge, Louisiana 70821-3440

FOR PAYMENTS:

Louisiana Department of Revenue
Post Office Box 3550
Baton Rouge, Louisiana 70821-3550

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 or a direct deposit. 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 225-219-2490. [Verify all direct debit information prior to transmitting. \(RTN, account number, amount and direct debit date\)](#)

Taxpayers may confirm acknowledgement of their Louisiana return with their practitioner or transmitter. Taxpayers are to be encouraged to call the Louisiana Department of Revenue's Toll-Free Automated Tax Information Line number (1-888-829-3071) or to refer to the Department's website to inquire about the status of a refund - social security number and amount of refund requested will be required. Questions about refund discrepancies, other tax-related questions, etc. should be directed to the Personal Income Tax Division at (225) 219-0102.

Electronic Filing Contact Information

Contact Names and Phone Numbers

Tax Helpline - Automated Information

Automated Toll-Free Refund Information: (888) 829-3071

In Baton Rouge call: 922-3270

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

(Requires: Social Security Number and amount of refund requested)

State Electronic Filing Help Desk

For Tax Practitioners and Transmitters Only

Email- Shanna.Kelly@la.gov

Louisiana Department of Revenue

Federal/State Electronic Filing Program

Kathleen Sheffield (E-Services Manager)
(Electronic Filing Coordinator)

(225) 219-2488

Kathleen.Sheffield@la.gov

Electronic Filing Help Desk

Shanna Kelly

(225) 219-2490

Shanna.Kelly@la.gov

Substitute Tax Form Acceptance

LaSubstitute.VendorInquiries@la.gov

Website

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

The vendor site, <http://www.revenue.louisiana.gov/vendors> provides access to specifications for vendors.

Mandatory Income Tax Preparer Requirement

Title 61 REVENUE AND TAXATION Part III. Administrative Provisions and Miscellaneous Chapter 15. Electronic Filing and Payments

§1501. Requirement for Tax Preparers to File Income Tax Returns Electronically

A. Definitions

Authorized Individual Income Tax Return—any individual tax return that can be filed electronically.

Filed Electronically—filing a tax return by electronic means using software that has been approved for electronic filing by the Louisiana Department of Revenue.

Individual Income Tax Return—any tax return required to be by R.S. 47:101.

Tax Preparer—a person or entity that prepares for compensation or employs one or more persons to prepare for compensation any Louisiana individual income tax return.

- a. A tax preparer is an entity that is assigned a Tax Identification Number and includes all of the entity's locations.
- b. The combined total of the returns prepared at all of the tax preparer's locations will be used to determine whether or not the tax preparer is subject to the electronic filing mandate.

B. Individual income tax returns prepared by a tax preparer that prepares more than 100 Louisiana individual income tax returns during any calendar year are required to be filed electronically as follows.

1. For returns due on or after January 1, 2008, 30 percent of the authorized individual income tax returns must be file electronically.
2. For returns due on or after January 1, 2010, 60 percent of the authorized individual income tax returns must be filed electronically.
3. For returns due on or after January 1, 2012, 90 percent of the authorized individual income tax returns must be filed electronically.

C. A tax preparer that is subject to the electronic filing mandate must be accepted in the IRS e-file Program and have an electronic filer identification number (EFIN) and use software that has been approved for e-file by the Louisiana Department of Revenue.

D. Once a tax preparer is subject to the electronic filing mandate, the tax preparer must continue to e-file the required percentage of authorized individual income tax returns in future years regardless of the number of returns filed.

E. Waiver of Electronic Filing Requirement

1. The secretary may waive the electronic filing requirement if it is determined that complying with the requirement would cause an undue hardship.
2. For the purpose of waiver of the electronic filing requirement, inability by the tax preparer to obtain broadband access at the location where the tax returns are prepared will be considered an undue hardship and waiver of the requirement will be granted.

F. The penalty imposed by R.S. 47:1520(B) for failure to comply with the electronic filing requirement does not apply to the requirement for tax preparers to file income tax returns electronically.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:1520. **HISTORICAL NOTE:** Promulgated by the Department of Revenue, Policy Services Division, LR 33:2463 (November 2007), amended LR 34:1425 (July 2008).

It is important to remember that a tax preparer who is subject to the provisions of this Act must comply with the terms of this Act. Only when the tax preparer has received a written waiver from the Louisiana Department of Revenue will they be considered exempt from this Act.

Louisiana State Extension

Electronic filing of the State Extension

La. Revised Statute 47:103 authorizes but does not require the Secretary of Revenue to accept an extension of time to file a federal income tax return as an extension of time to file a Louisiana income tax return. In past years, it was the Louisiana Department of Revenue's (LDR) practice to use this statutory authorization as a basis to accept federal extensions, with copies of the federal extensions submitted with the Louisiana return.

However, technology has allowed the IRS to grant federal extensions electronically, with no paper extension issued to the taxpayer. The increased use of "paperless" federal extensions has made it impossible for taxpayers to attach a copy of the federal extension to their state returns. In addition, the practice of submitting the federal extension with the state return filed in October created compliance issues for LDR. For those reasons, beginning with the 2008 income tax returns due in 2009, individual taxpayers who need additional time to file their Louisiana individual income tax returns were required to request a specific state individual income tax filing extension on or before the May 15 return due date.

In June 2009, LAC 61:III.2501 was adopted and provides as follows:

Title 61 REVENUE AND TAXATION

Part III. Administrative Provisions and Miscellaneous Chapter 25. Returns §2501. Individual Income Tax Filing Extensions A. The secretary may grant a reasonable extension of time to file a state individual income tax return, not to exceed six months.

1. To obtain a filing extension, the taxpayer must make the request on or before the tax return's due date.
2. A taxpayer may request a state filing extension by submitting:
an electronic application for an extension via the Department of Revenue's web site; and third party software vendor;

B. Filing Extension Does Not Extend Time to Pay Tax

1. A filing extension granted by the secretary only allows for an extension of time to file the tax return. **The extension does not allow an extension of time to pay the tax due.**

To avoid interest and penalty assessments, estimated taxes due should be paid on or before the original due date.

Louisiana State Extension

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 1514, and 103(D).

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1137 (June 2009) When this rule was adopted, it was not possible to request extensions electronically via a third-party software application. Subparagraph A.2.b of the rule will be amended to strike the language, “via the Department of Revenue’s web site.” This will allow taxpayers to request extensions electronically via any application. The amendments to the rule will be effective in December 2009 or January 2010.

Please utilize our website to submit a state extension. The link to file the state extension is <http://www.revenue.louisiana.gov/sections/eservices/LAFileOnlineHome.aspx>