

## Louisiana 2014 Tax Amnesty Program to Run October 15 – November 14

August 15, 2014

On August 12, 2014, the Louisiana Department of Revenue (“LADOR”) issued a press release, announcing additional details regarding the 2014 Louisiana Tax Amnesty Program (“Amnesty Program”).<sup>1</sup> As specified by the LADOR, the Amnesty Program is scheduled to begin on October 15, 2014, at 12:01 AM and end November 14, 2014, at 11:59 PM. Eligible taxpayers will be allowed to apply for amnesty online.

Before the Amnesty Program begins, taxpayers identified as noncompliant in LADOR’s records should expect to receive a letter and/or a recorded telephone message with instructions for submitting applications and payments online.

For additional details regarding Amnesty Program eligibility and other requirements, see [here](#) for our original alert<sup>2</sup> summarizing the Louisiana Tax Delinquency Amnesty Act of 2013 and [here](#) for our alert summarizing the 2014 amendments to the program, including the addition of a nonparticipation penalty.<sup>3</sup>

### Considerations

Taxpayers may wish to begin organizing the information necessary to participate in the Amnesty Program. Even those taxpayers who do not receive an instruction letter and/or a recorded telephone message from LADOR should consider the potential benefits from participation in the program.

### Contacts

If you have questions regarding the Amnesty Program or other Louisiana tax matters, please contact any of the following Deloitte Tax LLP professionals.

David Elledge  
Senior Manager  
Deloitte Tax LLP, Houston  
[daelledge@deloitte.com](mailto:daelledge@deloitte.com)  
(713) 982-4256

Michael Matthys  
Tax Manager  
Deloitte Tax LLP, Houston  
[mmatthys@deloitte.com](mailto:mmatthys@deloitte.com)  
(713) 982-3128

Robert Topp  
Director  
Deloitte Tax LLP, Houston  
[rtopp@deloitte.com](mailto:rtopp@deloitte.com)  
(713) 982-3185

Andrew Robinson  
Partner  
Deloitte Tax LLP, Houston  
[arobinson@deloitte.com](mailto:arobinson@deloitte.com)  
(713) 982-2960

**This alert contains general information only and Deloitte is not, by means of this alert, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This alert is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this alert.**

### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte LLP and its subsidiaries.

Certain services may not be available to attest clients under the rules and regulations of public accounting.

Copyright © 2014 Deloitte Development LLC. All rights reserved.  
Member of Deloitte Touche Tohmatsu Limited

<sup>1</sup> The Amnesty Program was authorized by the Louisiana Tax Delinquency Amnesty Act of 2013 (Act No. 421, H.B. 456, 2013 Leg., 1st Reg. Sess. (La. Jun. 21, 2013)) and was amended in 2014 (Act No. 822, H.B. 663, 2014 Leg., 1st Reg. Sess. (La. Jun. 23, 2014)).

<sup>2</sup> We issued our original alert, *Louisiana Enacts Amnesty Program, Amends NOL Provision*, on June 28, 2013.

<sup>3</sup> We issued our updated alert, *Louisiana Amends Amnesty Program, Includes Nonparticipation Penalties*, on July 8, 2014.