



Multistate Tax

## State Tax Matters

March 27, 2015

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### **Amnesty/VDAs/Administrative: Louisiana: New Administrative Regulation Explains Voluntary Disclosure Program, Including Potential for Limited “Look-Back” and Penalty Waiver**

LAC 61:III.2103, La. Dept. of Rev. (3/20/15). Pursuant to legislation enacted in 2014 [Act 198] that provided the Louisiana Department of Revenue (“Department”) with the authority to promulgate rules and regulations concerning the waiver of penalties, including but not limited to the establishment of a voluntary disclosure program, the Department has adopted a new administrative rule “to encourage unregistered business entities and persons who are subject to Louisiana tax or tax collection responsibilities” to voluntarily contact the Department regarding their unreported Louisiana tax liabilities in pursuit of a “Voluntary Disclosure Agreement” that may provide related penalty waivers and a limited “look-back period” of approximately four years. More specifically, the new rule:

**URL:** <http://www.doa.louisiana.gov/osr/reg/1503/1503.pdf>

- Clarifies the meaning of the phrase “Voluntary Disclosure Agreement,”
- Sets forth the conditions under which an applicant may qualify for such an agreement,
- The process for entering into such an agreement with the Department, and
- The requirements that must be complied with in order for the Department to remit or waive payment of the whole or any part of the penalties under such an agreement.

The rule explains that an “application” for a Voluntary Disclosure Agreement includes a completed “application to request voluntary disclosure agreement” (Form R-60010), or an “application for multistate voluntary disclosure” filed with the Multistate Tax Commission’s National Nexus Program – as well as all supplemental information such as cover letters,

schedules, reports, and any other documents that provide evidence of the applicant's qualification for such an agreement.

Except for Louisiana taxes collected and not remitted, the rule explains that the "look-back period" under a valid Voluntary Disclosure Agreement generally would include the current calendar year up to the date of registration with the Department, and the three immediately preceding calendar years. The rule also explains that a Voluntary Disclosure Agreement generally would *not* be permitted in instances where a person or one of its affiliates has already been contacted by the Department concerning a liability or audit of records regarding a tax for which such an agreement is sought.

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## Multistate Tax Alerts

What's new in the States? Our Multistate Tax Alerts highlight selected state tax developments relevant to taxpayers, tax professionals, and other interested persons. Read our more recent alerts below or visit the archive for ones you may have missed.

**Archive:** <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive0.html?id=us:em:na:stm:eng:tax>

### Texas Adopts R&D Sales/Use Tax Exemption and Franchise Tax Credit Rules

In 2013 Texas adopted into law House Bill 800, which allowed taxpayers to elect to either claim a sales/use tax exemption for the purchase of tangible personal property used for research and development ("R&D") activities or take an R&D credit against the franchise tax for qualifying research expenditures. On March 27, 2015, the Texas Comptroller is scheduled to issue rules (effective April 5, 2015, and applicable to franchise tax reports originally due on or after January 1, 2014) related to several of the new provisions, including rules concerning amended reports applicable where a taxpayer desires to claim a credit that was not claimed previously or to repay a credit taken previously and instead claim exemption from sales and use tax.

This Multistate Tax Alert summarizes the credit, the exemption and the new rules, focusing on the amended report procedures and requirements.

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**URL:** <http://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-texas-adopts-research-development-sales-use-tax-exemption-franchise-tax-credit-rules.html?id=us:em:na:stm:eng:tax:032715>

**Have a question?**

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