



FACT SHEET

OCTOBER 15, 2014 – NOVEMBER 14, 2014

APPLICATIONS FOR LOUISIANA TAX AMNESTY 2014 WILL BEGIN AT 12:00 AM (central time), WEDNESDAY, OCTOBER 15, 2014.

Louisiana Tax Amnesty 2014 is a one-month period for individual and business taxpayers to bring delinquent tax accounts up to date by clearing unpaid tax bills and filing overdue state tax returns. It is a completely voluntary program that begins on October 15, 2014 at 12:00 AM central and ends at 11:59 PM central on November 14, 2014.

Amnesty will be granted only for eligible taxes to eligible taxpayers who apply during the amnesty period and who pay or enter into an installment agreement for all of the tax, half of the interest due, all fees and costs, if applicable, for periods designated on the amnesty application. If the application is approved, the secretary shall waive the remaining half of the interest and penalties associated with the tax periods for which amnesty is applied. Taxpayers taking advantage of the 2014 Amnesty program now have the opportunity to pay their delinquent amount in installments. See the reverse side of this sheet for more information about installments.

If you have questions about Louisiana Tax Amnesty 2014, visit www.ldrtaxamnesty.com or call the Amnesty Customer Service Line at 1-866-782-9241 Monday through Friday between the hours of 8:30 AM and 8:00 PM central time.

ELIGIBILITY

★ Taxpayers in the following categories are eligible to apply for amnesty:

- Taxpayers who failed to file a tax return or report
- Taxpayers who failed to report all income or all tax, interest and penalties that were due
- Taxpayers who claimed incorrect credits or deductions
- Taxpayers who misrepresented or omitted any tax due
- Certain taxpayers under audit or in administrative or judicial litigation

★ Taxpayers involved in a criminal investigation or criminal litigation for taxes administered by LDR do NOT qualify for Louisiana Tax Amnesty 2014.

★ Amnesty may be applied to all taxes administered and collected by LDR except:

- Motor Fuel Taxes
- Prepaid Cell Phone Sales Tax
- Oil Field Restoration (Oil)
- Oil Field Restoration (Gas)
- Inspection and Supervision Fee
- Penalties for failure to submit information reports that are not based on an underpayment of tax (i.e. Withholding L3 penalty)

★ Tax balances due prior to January 1, 2014 are eligible for amnesty.

★ You are eligible for amnesty even if LDR currently has a garnishment on your wages or a levy on your bank account, provided you pay the amnesty amount due during the amnesty period. You should contact LDR so that the garnishment or bank levy can be released after full payment.

★ Some taxpayers in special circumstances do not qualify for amnesty. LDR can assist you in determining if you qualify.

★ If you have never filed a Louisiana tax return, you must file all outstanding tax returns, pay the tax and 50 percent of the interest balance owed.

★ If you have filed a petition for bankruptcy, you may participate in the amnesty program. Consult with an attorney to determine if the program would benefit you.

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PAYMENTS

- ★ Authorize.net is the processor of electronic payments, which can be made online at www.ldrtaxamnesty.com by credit/debit card and auto-debit.

All major credit cards accepted:



If any form of payment is rejected for insufficient funds and remains unresolved by **May 1, 2015**, the amnesty application will be denied, all penalties will be reinstated, and applicable NSF fees will be assessed.

INSTALLMENTS

- ★ To qualify to pay your tax liability balance in installments, you must fill out the amnesty application online, and make a down payment of no less than **20 percent of the total amnesty amount due to the department at the time the installment agreement is approved**. While online, you will also create an installment plan of equal electronic monthly payments that shall not exceed six months, with the final payment due no later than **May 1, 2015**.

- Taxpayers who cannot enter into an agreement to make payment by way of automated electronic transaction **shall not** be eligible for an installment agreement with the department.
- The taxpayer must make timely payments of all installment payments. For the payment to be considered timely, all installment payments **MUST be received no later than May 1, 2015**. If the final installment payment is not submitted by **May 1st**, amnesty will not be granted.
- If for any reason the taxpayer fails to fulfill their obligation under the agreement by remitting their last installment to be received no later than **May 1, 2015**, no amnesty shall be granted and the installment agreement shall be null and void. All payments remitted will be allocated to the oldest outstanding tax period as a regular payment. The payment will be applied in the following order: tax, penalty and interest.
- Taxpayers in existing installment agreements with the Louisiana Department of Revenue, Performant or Louisiana Office of the Attorney General may be eligible to participate in an installment agreement under the amnesty program. The original installment agreement will be cancelled in favor of the Amnesty installment agreement. The taxpayer must contact LDR to cancel the existing installment agreement, and if applicable the automatic bank debit before the amnesty installment agreement is established to avoid duplicate bank drafts.
- Taxpayers will not be allowed to use a tax credit from an eligible return as an amnesty credit nor a Financial Management Service (FMS) offset to make a 20 percent down payment or an installment payment.
- Taxpayers involved in field audits or litigation are not eligible to participate in installment agreements.



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