



FACT SHEET

September 23, 2013 –
November 22, 2013

Applications for Louisiana Tax Amnesty 2013 will begin at 12:00 AM (CDT), Monday, September 23, 2013

Louisiana Tax Amnesty 2013: A Fresh Start is a two-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 September 23, 2013 at 12:00 AM CDT and ends at 11:59 PM CST on November 22, 2013.

If you have questions about *Louisiana Tax Amnesty 2013: A Fresh Start*, visit www.ldrtaxamnesty.com. If you need additional amnesty applications, call the Fresh Start Customer Service Line at **1-866-782-9241** Monday through Friday between the hours of 8:30 AM to 8:30 PM.

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 the Fresh Start program.
- Amnesty may be applied to all taxes administered and collected by LDR **except**:
 - Motor Fuel Taxes
 - Prepaid 411 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, 2013.
- You are eligible for Fresh Start 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 Fresh Start program. Consult with an attorney to determine if the Fresh Start program would benefit you.

PAYMENTS

- Electronic Payments via the Fresh Start website at www.ldrtaxamnesty.com by credit/debit card and auto-debit.



- Payments on the Go via Mobile Devices. Official Payments, the processor of our debit and credit card payments, offers the ability to make LA Amnesty payments by visiting www.OfficialPayments.com on your smartphone or through their mobile apps, found in the Apple and Google Play stores by searching Official Payments.
- Additional Payment Methods. Cash, personal check, business check and bank wire. Make checks or money orders payable to the Louisiana Department of Revenue and mail them to: Louisiana Department of Revenue, P.O. Box 3193 Baton Rouge, LA 70821-3193. If any form of payment is rejected for insufficient funds and remains unresolved by November 22, 2013, the amnesty application will be denied, all penalties will be reinstated, and applicable NSF fees will be assessed.



www.LDRTAXAMNESTY.com