

## Income/Franchise:

### Louisiana DOR Addresses New Partnership Filing Requirements for 2021 Tax Year

*Revenue Information Bulletin No. 22-007*, La. Dept. of Rev. (2/15/22). The Louisiana Department of Revenue (Department) issued an information bulletin addressing state law changes [see S.B. 160 (2021) and *State Tax Matters*, Issue 2021-25 for more details on these law changes] on how and when some partnerships must report federal tax adjustments to the Department in response to changes in the federal partnership audit and adjustment process under the federal 2015 Bipartisan Budget Act, allowing impacted partnerships the option to handle a resulting state tax liability change at the partnership level rather than require each partner to file an amended state return. In this information bulletin, the Department also explains revisions to the state's filing structure for partnerships, including merging Louisiana's partnership informational return and composite return into one filing in some instances beginning with the 2021 tax year. Please contact us with any questions.

**URL:** <https://revenue.louisiana.gov/LawsPolicies/RIB%2022-007%20Partnership%20Filing%20Requirements%20-%202021%20Tax%20Year.pdf>

**URL:** <https://legis.la.gov/legis/BillInfo.aspx?s=21RS&b=SB160&sbi=y>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210625\\_7.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210625_7.html)

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