

Income/Franchise:

Louisiana DOR Addresses Partnership Filing Requirements for 2022 Tax Year

Revenue Information Bulletin No. 23-009, La. Dept. of Rev. (2/8/23). The Louisiana Department of Revenue (Department) issued an information bulletin reflecting state law enacted in 2021 [see S.B. 160 (2021) for more details on these law changes] that beginning with the 2021 tax year, generally requires partnerships doing business in Louisiana or deriving any income from Louisiana sources to file an informational return with the Department using Form IT-565, Partnership Return of Income, and include all required schedules and attachments. The bulletin explains “administrative filing relief for eligible partnerships” under state law, clarifying which partnerships may be eligible for exemption from filing a Louisiana partnership return. Please contact us with any questions.

URL: <https://revenue.louisiana.gov/LawsPolicies/RIB%2023-009%20Partnership%20Filing%20Requirements%20-%202022%20Tax%20Year.pdf>

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

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