



# CADDO-SHREVEPORT

## SALES AND USE TAX COMMISSION



*Office of the Administrator*  
PHONE (318) 865-3312 – FAX (318) 865-1838

## FILING & PAYMENT EXTENSION

**June 23, 2023**

### **Businesses Impacted by Severe Weather and Power Outages**

The Caddo-Shreveport Sales and Use Tax Commission has extended the due date for **May 2023** Sales & Use Tax and Hotel Motel / Occupancy Tax. This extension is extended from the due date of June 20, 2023 to July 20, 2023 and is being granted based on the Gubernatorial Emergency Declaration due to Severe Weather and Power Outages that occurred June 14 – 16, 2023. Filing periods prior to May 2023 are not eligible for this extension.

The extension is granted to taxpayers whose primary residences, principal place of business, critical tax records, and / or paid tax preparers are located in the parishes within the State of Emergency Declaration. The declared emergency area for Louisiana includes *Bienville, Bossier, Caddo, Caldwell, Claiborne, DeSoto, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Red River, Richland, Tensas, Union, Webster, West Carroll, and Winn* Parishes.

1. An account holder that submits a filing accompanied with a payment via Parish E-File or Sales Tax Online will be eligible for the extension based on the above-mentioned criteria. If the account holder files past the due date and is charged penalty and interest, they should request in writing for the reversal of penalty and interest via the attached form or via company letter head.
2. An account holder that submits a filing accompanied with a payment via United States Postal Mail or Courier will be eligible for the extension based on the above-mentioned criteria. Any taxpayer that files via a paper return should indicate by writing in the upper right- hand corner “Power Outage.” Any taxpayer that has filed and has received a charge for penalty and interest should request in writing for the reversal of penalty of interest on the attached form or via company letter head.

### **Requests submitted via postal mail should be addressed to:**

Administrator, P.O. Box 104, Shreveport, LA 71161

### **Requests submitted via email should contain the subject “Power Outage”:**

[caddo\\_tax@caddosalestax.org](mailto:caddo_tax@caddosalestax.org)

**Phillip R. Jackson, CTE**  
**Administrator**

Under the provisions 47:337.22 (E)(1) In the event of a presidential or gubernatorial declared disaster or emergency covering a local collector's jurisdiction, a local collector may elect to extend filing or payment deadlines related to the taxes collected pursuant to the provisions of this Chapter until the extended date for the same period specified for state sales and use taxes for the same period. Whenever an extension is granted by the local collector pursuant to this Subsection, interest and penalties shall not accrue on the tax during the period of the extension provided that the return and payment are received by the extended due date. Any decision to adopt an extension pursuant to this Subsection shall be provided to the Louisiana Uniform Local Sales Tax Board for publication on its website.

POST OFFICE BOX 104 – 3300 DEE STREET – SHREVEPORT, LA 71161



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### REQUEST FOR WAIVER OF PENALTY

Taxpayer or Business Name: \_\_\_\_\_

Account #: \_\_\_\_\_ Tax Type: \_\_\_\_\_

Period(s) \_\_\_\_\_

Type of Penalty:  Delinquent Penalty     Negligent Penalty     Audit Penalty     NSF

Other: \_\_\_\_\_

I hereby assert that the delinquency in filing the subject return and / or paying the subject tax was not due to my intent to violate the law, but was due to the following reason(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Pursuant to the provisions of Louisiana Revised Statute 47:337.71 and based on the causes described in the preceding paragraph, request is hereby made that the penalties in the amount of \$ \_\_\_\_\_ incurred under the provision of R.S. 47:337.70 be waived. Under the penalty of perjury, I declare all of the facts alleged above as a basis for reasonable cause, to the best of my knowledge and belief, including all accompanying documentation, are true, correct, and complete.

\_\_\_\_\_  
**Signature of Taxpayer or Representative**

\_\_\_\_\_  
**Official Title**

\_\_\_\_\_  
**Date**

**Printed Named of Taxpayer or Representative:** \_\_\_\_\_

**Phone #** \_\_\_\_\_ **Email Address:** \_\_\_\_\_

**Office Use Only** (Penalty can only be waived by the Administrator of the Caddo Shreveport Sales and Use Tax Commission)

Approved By: \_\_\_\_\_ Title: Administrator Date: \_\_\_\_\_

Denied By: \_\_\_\_\_ Title: Administrator Date: \_\_\_\_\_

**Notes:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Revised 11/8/2021

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