November 25, 2014

Due to the upgrade of the Louisiana Department of Revenue’s tax administration computer system, the October 2014 data transmitted in November from Louisiana will contain some book adjustments for prior periods.

* In prior transmittals, Louisiana reported the results of an audit under the first period in the audit. Now as the result of our system upgrade, audit results will be reported for each period in the audit. Our system has made book adjustments for all previously reported audits. What you will see on the transmittal is the reallocation of an audit from the first period of the audit to each of the individual tax periods within that audit, as previously reported in the audit details.
* In prior transmittals, Louisiana has reported estimated assessments for non-filing of returns as Louisiana miles. When the taxpayer filed the actual return, Louisiana did not include the reversal of the estimate in a transmittal. We have corrected this in the upgraded system and are now reporting book adjustments to reverse the estimated assessment only if a return has been filed. From this point on we will report the reversal of the estimate in the same transmittal as when the return is filed.
* Our system upgrade has also resulted in reversals to actual returns that were found to have been transmitted more than once. For example, if a return was posted to an incorrect account and moved to the correct one, the return would have been reported under both the incorrect account and the correct account. A reversal of the return under the incorrect account was never transmitted. Louisiana will now transmit the reversal of a return when the reversal is made.

LDR apologize to all jurisdictions for any inconvenience caused by these adjustments. Please feel free to contact us with any questions at [Marilee.Rheams@la.gov](mailto:Marilee.Rheams@la.gov).

Sincerely,



Tim Barfield

Secretary