



Specifications and Test Scenarios for Form CIFT-620ES-SD (2012)

Specifications:

Size: The size of the detached voucher must be 8-1/2" x 3-5/8" and should be printed at the bottom of an 8-1/2" x 11" sheet.

Vendor Code: Each software vendor who develops a substitute of Form CIFT-620ES must have a four-digit vendor code approved by the Louisiana Department of Revenue. This number remains the same each year and must appear at the top of the voucher on Line 46 in Positions 17-20.

Voucher Number: The voucher number must be printed in the upper right-hand corner of the voucher with "1" being the first installment payment, "2" the second, and so on. For determining the appropriate number of installment payments due, please see the general information and instructions (draft version) for completing Form CIFT-620ES beginning on Page 5.

Diagram of a voucher form showing fields for "Voucher Number" and "Corporation Voucher 1". The form includes a header "VOUCHER FOR CORPORATIONS - 2012" and a large "C" logo. A red arrow points to the "Voucher Number" field.

Font: The font of the **document identification number** and the **scan line** must be Courier 12-point (10 characters per inch).

Document Identification Number: The document identification number for Form CIFT-620ES-SD for the tax year 2011 is **1905** and must be printed on Line 59 in Positions 74 through 77.

Reference Mark: A reference mark must be printed on the voucher and shall consist of:

- A 2-point 1/2" **horizontal line**, positioned 1/2" from the right edge and 1-1/2" from the bottom edge, and
- A 2-point 1/2" **vertical line**, positioned 1/2" from the right edge and 1" from the bottom edge.

Diagram of a reference mark on a voucher form. The mark consists of a horizontal line and a vertical line. The horizontal line is 1-1/2" long and positioned 1/2" from the right edge. The vertical line is 1" long and positioned 1/2" from the right edge. The number "1905" is printed above the horizontal line. The diagram also shows a "Mail date" field and a "For office use only" field.

Barcode: A barcode must be printed on the voucher according to the following specifications:

- The barcode is a "three of nine" type,
- Reads 1905, which is the document identification number,
- Is 1/4" in height, and
- Is positioned 1/2" from the left edge and 1" from the bottom edge.

Scan Line: The scan line must be printed on Line 63 in Positions 11 through 76. A layout of the scan line is as follows:

AAAAB---CCCCCCCCC-DDD--EEEEEEEE-FFFFFFF-GGGGGGGGGG-HHHHHHHHHHI-J

- A = Document identification number (4 digits), which is **1905**.
- B = Check digit (1 digit) for the document identification number, which (in this case) is **9**.
- C = Louisiana Revenue account number (10 digits).
- D = Tax type code, which is **250**.
- E = Taxable period (8 digits—mmddyyyy), which is **12312012** for year ended December 31, 2012; **06302013** for year ended June 30, 2013; **08312013** for year ended August 31, 2013; etc.
- F = This field (8 digits) is an open field, which is all zeros—**00000000**.
- G = Louisiana Revenue account number (10 digits—same account number as Field C).
- H = Amount of payment (10 digits--\$\$\$\$\$\$cc). Zero-fill blank data area.
- I = Check digit (1 digit) for the amount of payment.
- J = Check digit (1 digit) for Fields C, D, E, F, G, H, and I.
- = Blank space.

NOTE: The **check digits** contained in the scan line are derived using the Modulus 10 self-check digit computation found on Page 3.

Example: Louisiana Revenue account number = 1112226334
 Taxable period = 12/31/2012
 Amount of payment = \$300.00

Scan line should be:

19059 1112226334 250 12312012 00000000 1112226334 00000300004 1

Placement: Illustrated below is the placement of the vendor code, voucher number, document identification number, reference mark, barcode, and scan line in relation to a 6 x 10 grid.

2	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74	76	78	80	82	84
Please DO NOT fold or staple.																																									
46	CIFT-620ES-SD (2012)															LOUISIANA ESTIMATED TAX DECLARATION VOUCHER FOR CORPORATIONS - 2012															C										
48	If year end differs from prior year, mark box <input type="checkbox"/>															For calendar year 2012 or fiscal year ending																									
50	Louisiana Revenue Account Number										Federal Employer Identification Number										Payment due date					Corporation Voucher 1															
52	Name															Amount of payment. DO NOT SEND CASH.																									
54	Address															\$ 00																									
56	City, State, ZIP															<input type="checkbox"/> Mark box if address has changed.																									
58	SPEC CODE					Mail this form with your payment to:										Mail date																									
60						LA DEPT OF REVENUE										<input type="text" value="1905"/>																									
60						PO BOX 91011																																			
60	BATON ROUGE LA 70821-9011										For office use only																														
62	19059 1112226334 250 12312012 00000000 1112226334 00000300004 1																																								
64																																									

Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

Example:

Base Number	4 9 9 8 6 5 5 9
Right most position and every other position	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits in the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add.	(1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8
Sum	57
Next higher number ending in zero	60
Subtract.	60-57
Self-check digit	3

Test Scenarios:

Please prepare the necessary declaration vouchers using the various test scenarios below, assuming that all 4 scenarios require 4 equal installments. Thus, a total of 16 hardcopy vouchers should be submitted for testing. Each voucher must be completed in its entirety, including the payment due date. For the payment due dates that are applicable, please see the general information and instructions (draft version) for completing Form CIFT-620ES that follow the scenarios below.

Mail your test samples to: Attention: Forms Management Unit
Tax Administration Division, 7th Floor
Louisiana Department of Revenue
617 N. Third St.
Baton Rouge, LA 70802-5428

Scenario 1	<p>Taxpayer's Name: Easy as Pie Bakery Address: 123 Sweet Street Baton Rouge, LA 70806-0123</p> <p>Account Number: 1127653070</p> <p>Year Ending Date: 12/31/2012</p> <p>Each Payment Amount: \$525.00</p>
Scenario 2	<p>Taxpayer's Name: Joy's Collectibles Address: 65 Ty Drive Monroe, LA 73953-0492</p> <p>Account Number: 1127653686</p> <p>Year Ending Date: 02/28/2013</p> <p>Each Payment Amount: \$4,000.00</p>
Scenario 3	<p>Taxpayer's Name: PDC's Dog Kennel Address: 987 Labrador Lane Lafayette, LA 78354-0202</p> <p>Account Number: 1127653232</p> <p>Year Ending Date: 04/30/2013</p> <p>Each Payment Amount: \$1,775.00</p>
Scenario 4	<p>Taxpayer's Name: JR's Stockyards Address: 400 Bovine Boulevard Gonzales, LA 70737-7585</p> <p>Account Number: 1127653707</p> <p>Year Ending Date: 10/31/2013</p> <p>Each Payment Amount: \$22,040.00</p>



Declaration of Estimated Tax for Corporations General Information


www.revenue.louisiana.gov

2012

LOUISIANA FILE ONLINE

SPEC CODE – This space on the first page of the tax return is to be used only when specifically instructed by the Department of Revenue. Otherwise, leave blank.

Any corporation that can reasonably expect its income tax for the taxable year to be \$1,000 or more must make estimated tax payments.

The term “estimated tax” means the amount the taxpayer estimates to be the Louisiana income tax imposed for the current period, less the amount it estimates to be the sum of any credits allowable against the tax.

Estimated payments must be made, generally, on or before the fifteenth day of the fourth month, the sixth month, the ninth month, and the twelfth month of the taxable year. For taxable periods beginning this year, refer to the table below to determine the date the installment payments are due. The table below summarizes the due dates and amounts of installment payments where liability for declarations is caused by an event occurring within a taxable period.

Time and Amount of Installments

The due date and the amount of the installment payments shall be determined as follows:

If a corporation's estimated tax is \$1,000 or more, it meets the requirements for paying installments. If the requirement is first met:	Number of installments to make	The following percentages of the estimated tax shall be paid on or before the 15 th day of the:			
		4 th month	6 th month	9 th month	12 th month
Before the first day of the 4 th month of the taxable year.	4	25	25	25	25
After the last day of the 3 rd month and before the first day of the 6 th month of the taxable year.	3		33 ¹ / ₃	33 ¹ / ₃	33 ¹ / ₃
After the last day of the 5 th month and before the first day of the 9 th month.	2			50	50
After the last day of the 8 th month and before the first day of the 12 th month.	1				100

Mail the appropriate voucher and payment to the Department of Revenue, P. O. Box 91011, Baton Rouge, Louisiana 70821-9011. A CIFT-620ES for Louisiana estimated corporation income tax should not be filed if payment is made by EFT, credit card, or an electronic payment via the Department's website. Make payment to: Department of Revenue. **Do not send cash.** Pay cash only at the Department of Revenue to an authorized recipient who will furnish you an official receipt.

If a new estimate is made after paying any installment of estimated corporation income tax, the amount of each remaining installment should be the amount of the revised estimated corporation income

tax, less the total amount of any previous payments made during the taxable year, divided by the number of remaining installments due for the taxable year.

If you had an overpayment of tax on your last year's return and elected to apply it as a credit to your estimated corporation income tax, the amount of overpayment may be applied in part or in full to any installment.

There shall be added to the tax due an amount computed at the rate of 12 percent per annum on the sum of any underpayment or nonpayment of estimated tax.

Louisiana Estimated Corporation Income Tax – Installment Payment Due Dates*

Year ended	1 st installment	2 nd installment	3 rd installment	4 th installment
December 31, 2012	04/15/2012	06/15/2012	09/15/2012	12/15/2012
January 31, 2013	05/15/2012	07/15/2012	10/15/2012	01/15/2013
February 28, 2013	06/15/2012	08/15/2012	11/15/2012	02/15/2013
March 31, 2013	07/15/2012	09/15/2012	12/15/2012	03/15/2013
April 30, 2013	08/15/2012	10/15/2012	01/15/2013	04/15/2013
May 31, 2013	09/15/2012	11/15/2012	02/15/2013	05/15/2013
June 30, 2013	10/15/2012	12/15/2012	03/15/2013	06/15/2013
July 31, 2013	11/15/2012	01/15/2013	04/15/2013	07/15/2013
August 31, 2013	12/15/2012	02/15/2013	05/15/2013	08/15/2013
September 30, 2013	01/15/2013	03/15/2013	06/15/2013	09/15/2013
October 31, 2013	02/15/2013	04/15/2013	07/15/2013	10/15/2013
November 30, 2013	03/15/2013	05/15/2013	08/15/2013	11/15/2013

* If the due date falls on a weekend or a legal holiday, the return is due the next business day.

You can pay your Louisiana Estimated Tax for Corporations by Credit Card, over the Internet, or by phone.

Visit www.revenue.louisiana.gov or call 1-800-2PAY-TAX (1-800-272-9829)



Worksheet for Estimating Corporation Income Tax

1. Estimated taxable income	1.		00
	Column 1		Column 2
	Net income in each bracket	Rate	Tax
2. Estimated income tax liability:			
a. First \$25,000 of net income	2a.	x 4% =	00
b. Next \$25,000.....	2b.	x 5% =	00
c. Next \$50,000.....	2c.	x 6% =	00
d. Next \$100,000.....	2d.	x 7% =	00
e. Excess over \$200,000	2e.	x 8% =	00
f. Total income (Add Column 1, Lines 2a through 2e and enter here.) The total should be the same as Line 1 above.....	2f.		
g. Total tax (Add Column 2, Lines 2a through 2e and enter total here.)...	2g.		00
3. Less estimated credits allowable against the tax and credits carried forward from 2011	3.		00
4. Balance (Subtract Line 3 from Line 2g.).....	4.		00
5. Amount of installments (Divide Line 4 by number of installments due.) Enter here and in "Amount of Payment" block on voucher.....	5.		00

Worksheet for Amending Estimated Income Tax

1. Amended estimated tax	1.		00
2. Less estimated credits allowable against the tax and credits carried forward from 2011	2.		00
3. Balance (Subtract Line 2 from Line 1.)	3.		00
4. Less previous estimated tax payments made for this year	4.		00
5. Unpaid balance (Subtract Line 4 from Line 3.).....	5.		00
6. Amount of installments (Divide Line 5 by number of installments due.) Enter here and in "Amount of Payment" block on voucher.....	6.		00

How to use the Declaration Voucher

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| <ol style="list-style-type: none"> 1. Fill out the worksheet above to figure your estimated tax for 2012. 2. Verify your account number, name, and address on the voucher and correct any errors. 3. If the year end differs from the prior year, check the box at the top of the voucher. List the appropriate fiscal year ending in the space provided. 4. Enter the amount shown on Line 5 of the worksheet in the "Amount of Payment" block on the voucher. 5. Detach the voucher at the perforation and attach check or money order. Fill in Record of Estimated Tax Payment schedule below. | <ol style="list-style-type: none"> 6. Insert voucher and payment into the pre-addressed envelope, and mail. For each later installment, you only need to complete the "Amount of Payment" block on the voucher, attach payment, insert in the envelope, and mail. However, if you must amend your estimate: <ol style="list-style-type: none"> a. Fill out the Worksheet for Amending Estimated Income Tax above. b. Complete the "Amount of Payment" block on the voucher. c. Detach at the perforation and mail with the required payment. For each later installment, complete the "Amount of Payment" block on the voucher, attach payment, insert in the envelope, and mail. |
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Record of Estimated Tax Payments

Voucher number	Date	Amount	Total amount paid to date
1			
2			
3			
4			
Total			