Time and Amount of Installments

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

<table>
<thead>
<tr>
<th>Date</th>
<th>4th installment</th>
<th>6th installment</th>
<th>9th installment</th>
<th>12th installment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before the first day of 4th month</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>After the last day of 3rd month</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>After the last day of 5th month</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>After the last day of 8th month</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
</tbody>
</table>

Mail the appropriate voucher and payment to the Department of Revenue, P. O. Box 91011, Baton Rouge, Louisiana 70821-9011. A CITF-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.

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.
Worksheet for Estimating Corporation Income Tax

1. Estimated taxable income .............................................................. ..............................................................1. 00

2. Estimated income tax liability:
   a. First $25,000 of net income ......................................................... 2a. 00
   b. Next $25,000 ................................................................................ 2b. 00
   c. Next $50,000 ................................................................................ 2c. 00
   d. Next $100,000 ............................................................................. 2d. 00
   e. Excess over $200,000 .................................................................. 2e. 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. 00
   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 2013 ................................. 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 2013 ................................. 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

1. Fill out the worksheet above to figure your estimated tax for 2014.
2. Verify your account number, name, and address on the voucher and make necessary corrections to your account at www.revenue.louisiana.gov/latap.
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.

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:
   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.

Record of Estimated Tax Payments

<table>
<thead>
<tr>
<th>Voucher number</th>
<th>Date</th>
<th>Amount</th>
<th>Total amount paid to date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>