



**Test Examples  
Corporation Declaration Vouchers (2009)**

Please prepare the necessary declaration vouchers using the various examples (or you may submit your own test data). Send all 4 vouchers for each test example and include the payment due date for each one (total of 16 vouchers). The instructions for the payment due date are attached.

**Example 1**

Account number - 1127653070  
Year ending date - 12/31/2009  
Balance due - \$450.00

Easy as Pie Bakery  
123 Sweet Street  
Baton Rouge, LA 70806-0123

**Example 2**

Account number - 1127653686  
Year ending date - 02/28/2010  
Balance due - \$900.00

Joy's Collectibles  
65 Ty Drive  
Monroe, LA 73953-0492

**Example 3**

Account number - 1127653232  
Year ending date - 04/30/2010  
Balance due - \$3,800.00

PDC's Dog Kennel  
987 Labrador Lane  
Lafayette, LA 78354-0202

**Example 4**

Account number - 1127653707  
Year ending date - 10/31/2010  
Balance due - \$3,555.00

JR's Stockyards  
400 Bovine Boulevard  
Gonzales, LA 70737-7585



## Declaration of Estimated Tax for Corporations General Information



# 2009

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 <sup>th</sup> day of the:			
		4 <sup>th</sup> month	6 <sup>th</sup> month	9 <sup>th</sup> month	12 <sup>th</sup> month
Before the first day of the 4 <sup>th</sup> month of the taxable year.	4	25	25	25	25
After the last day of the 3 <sup>rd</sup> month and before the first day of the 6 <sup>th</sup> month of the taxable year.	3		33 <sup>1</sup> / <sub>3</sub>	33 <sup>1</sup> / <sub>3</sub>	33 <sup>1</sup> / <sub>3</sub>
After the last day of the 5 <sup>th</sup> month and before the first day of the 9 <sup>th</sup> month.	2			50	50
After the last day of the 8 <sup>th</sup> month and before the first day of the 12 <sup>th</sup> month.	1			0	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 the taxpayer makes a new estimate 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 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 <sup>st</sup> installment	2 <sup>nd</sup> installment	3 <sup>rd</sup> installment	4 <sup>th</sup> installment
December 31, 2009	04/15/2009	06/15/2009	09/15/2009	12/15/2009
January 31, 2010	05/15/2009	07/15/2009	10/15/2009	01/15/2010
February 28, 2010	06/15/2009	08/17/2009	11/16/2009	02/15/2010
March 31, 2010	07/15/2009	09/15/2009	12/15/2009	03/15/2010
April 30, 2010	08/17/2009	10/15/2009	01/15/2010	04/15/2010
May 31, 2010	09/15/2009	11/16/2009	02/15/2010	05/17/2010
June 30, 2010	10/15/2009	12/15/2009	03/15/2010	06/15/2010
July 31, 2010	11/16/2009	01/15/2010	04/15/2010	07/15/2010
August 31, 2010	12/15/2009	02/15/2010	05/17/2010	08/16/2010
September 30, 2010	01/15/2010	03/15/2010	06/15/2010	09/15/2010
October 31, 2010	02/15/2010	04/15/2010	07/15/2010	10/15/2010
November 30, 2010	03/15/2010	05/17/2010	08/16/2010	11/15/2010

In the event that the date on which returns shall be filed falls on Saturday, Sunday, or a legal holiday, the return shall be made and filed on 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](http://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
	<b>Column 1</b>	<b>Column 2</b>	
	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 2008 .....	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 2008 .....	2.		00
3. Balance (Subtract Line 2 from Line 1.) .....	3.		00
4. Less previous estimated tax payments 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

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. Fill out the worksheet above to figure your estimated tax for 2009.</li> <li>2. Verify your account number, name, and address on the voucher and correct any errors.</li> <li>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.</li> <li>4. Enter the amount shown on Line 5 of the worksheet in the "Amount of Payment" block on the voucher.</li> <li>5. Detach the voucher at the perforation and attach check or money order. Fill in Record of Estimated Tax Payment schedule on the bottom of this page.</li> </ol> | <ol style="list-style-type: none"> <li>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"> <li>a. Fill out the Worksheet for Amending Estimated Income Tax above.</li> <li>b. Complete the "Amount of Payment" block on the voucher.</li> <li>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.</li> </ol> </li> </ol> |
|---|--|

## Record of Estimated Tax Payments

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

## Corporation Voucher

# Electronic Filing and Declaration Voucher Specifications

The size of the detached voucher is 8-1/2"x 3-5/8".

A scan line is required on the following vouchers:

- Declaration Voucher for Individuals, IT-540ES
- Declaration Voucher for Corporations, CIFT-620ES
- Individual Income Tax Electronic Filing Payment Voucher, R-540V-SD

### Scan Line Print and Position:

Scan line characters must be printed in Courier 12 pt font (10cpi). The scan line must be printed on Line 63 of a 66-line page, positions 11 through 76.

### Document Identification Numbers (see grid)

- Declaration Voucher for Individuals, IT-540ES - 1905  
The document identification number must be printed on Line 59, positions 74 through 77.
- Declaration Voucher for Corporations, CIFT-620ES - 1905  
The document identification number must be printed on Line 59, positions 74 through 77.
- Electronic Filing Payment Voucher, R-540V-SD - 1903  
The document identification number must be printed on Line 59, positions 74 through 77.

### Reference Mark (see grid)

Declaration voucher for Individuals and Corporations:

- Print a 2 point one-half inch long vertical line on position 80, between Lines 57 through 60.
- Print a 2 point one-half inch long horizontal line on Line 57, between positions 76 through 80.

Electronic filing payment voucher:

- Print a 2 point one-half inch long vertical line on position 80, between Lines 57 through 60.
- Print a 2 point one-half inch long horizontal line on Line 57, between positions 76 and 80.

### Bar Code (See grid)

- Print a "3/9" bar code on Line 61, starting in position 6.
- The height of the bar code should be 1/4".
- The bar code is 1905.

## 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 5 9 (right most position)

Multiply right  
most position  
and every other  
position by 2.

9 5 6 9 4

Multiply by 2.

18, 10, 12, 18, 8

Add the digits  
of 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 0

60

Subtract

60-57

Self-check digit

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