

## 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 for completing Form CIFT-620ES beginning on Page 5.

DO NOT fold or staple.

VOUCHER FOR CORPORATIONS – 2015

Year 2015 or fiscal year ending \_\_\_\_\_ month/year

Payment due date	Corporation Voucher 1 ← Voucher Number
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**Document Identification Number:** The document identification number for Form CIFT-620ES-SD for the tax year 2015 is **1905** and must be printed on Line 59 in Positions 74 through 77. The font of the document identification number **must** be Courier 12-point (10 characters per inch).

**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.

Mail date

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For office use only

1905

1-1/2"

1"

1/2"



**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 for completing Form CIFT-620ES that follow the scenarios below.

Mail your test samples to: Attention: Forms Management Unit  
Support Services Division  
Louisiana Department of Revenue  
617 N. Third St.  
Baton Rouge, LA 70802-5428

<b>Scenario 1</b>	<p><b>Taxpayer's Name:</b> Easy as Pie Bakery <b>Address:</b> 123 Sweet Street Baton Rouge, LA 70806-0123</p> <p><b>Account Number:</b> 1127653070</p> <p><b>Year Ending Date:</b> 12/31/2015</p> <p><b>Each Payment Amount:</b> \$900.00</p>
<b>Scenario 2</b>	<p><b>Taxpayer's Name:</b> Joy's Collectibles <b>Address:</b> 65 Ty Drive Monroe, LA 73953-0492</p> <p><b>Account Number:</b> 1127653686</p> <p><b>Year Ending Date:</b> 02/29/2016</p> <p><b>Each Payment Amount:</b> \$1,745.00</p>
<b>Scenario 3</b>	<p><b>Taxpayer's Name:</b> PDC's Dog Kennel <b>Address:</b> 987 Labrador Lane Lafayette, LA 78354-0202</p> <p><b>Account Number:</b> 1127653232</p> <p><b>Year Ending Date:</b> 04/30/2016</p> <p><b>Each Payment Amount:</b> \$7,250.00</p>
<b>Scenario 4</b>	<p><b>Taxpayer's Name:</b> JR's Stockyards <b>Address:</b> 400 Bovine Boulevard Gonzales, LA 70737-7585</p> <p><b>Account Number:</b> 1127653707</p> <p><b>Year Ending Date:</b> 10/31/2016</p> <p><b>Each Payment Amount:</b> \$19,000.00</p>

# LOUISIANA

DEPARTMENT of REVENUE

## Declaration of Estimated Tax for Corporations General Information



**SPEC CODE** – This space on the voucher 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 <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				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.**

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 <sup>st</sup> Installment	2 <sup>nd</sup> Installment	3 <sup>rd</sup> Installment	4 <sup>th</sup> installment
December 31, 2015	04/15/2015	06/15/2015	09/15/2015	12/15/2015
January 31, 2016	05/15/2015	07/15/2015	10/15/2015	01/15/2016
February 29, 2016	06/15/2015	08/15/2015	11/15/2015	02/15/2016
March 31, 2016	07/15/2015	09/15/2015	12/15/2015	03/15/2016
April 30, 2016	08/15/2015	10/15/2015	01/15/2016	04/15/2016
May 31, 2016	09/15/2015	11/15/2015	02/15/2016	05/15/2016
June 30, 2016	10/15/2015	12/15/2015	03/15/2016	06/15/2016
July 31, 2016	11/15/2015	01/15/2016	04/15/2016	07/15/2016
August 31, 2016	12/15/2015	02/15/2016	05/15/2016	08/15/2016
September 30, 2016	01/15/2016	03/15/2016	06/15/2016	09/15/2016
October 31, 2016	02/15/2016	04/15/2016	07/15/2016	10/15/2016
November 30, 2016	03/15/2016	05/15/2016	08/15/2016	11/15/2016

\* 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](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>
2. Estimated income tax liability:	Net income in each bracket	Rate	Tax
a. First \$25,000 of net income .....		x 4% =	00
b. Next \$25,000 .....		x 5% =	00
c. Next \$50,000 .....		x 6% =	00
d. Next \$100,000 .....		x 7% =	00
e. Excess over \$200,000 .....		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. ....			
g. Total tax (Add Column 2, Lines 2a through 2e and enter total here.) ...			00
3. Less estimated credits allowable against the tax and credits carried forward from 2014 .....			00
4. Balance (Subtract Line 3 from Line 2g.) .....			00
5. Amount of installments (Divide Line 4 by number of installments due.) Enter here and in "Amount of Payment" block on voucher. ....			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 2014 .....			00
3. Balance (Subtract Line 2 from Line 1.) .....			00
4. Less previous estimated tax payments made for this year .....			00
5. Unpaid balance (Subtract Line 4 from Line 3.) .....			00
6. Amount of installments (Divide Line 5 by number of installments due.) Enter here and in "Amount of Payment" block on voucher. ....			00

### How to use the Declaration Voucher

1. Fill out the worksheet above to figure your estimated tax for 2015.
2. Verify your account number, name, and address on the voucher and make necessary corrections to your account at [www.revenue.louisiana.gov/latap](http://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

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