



Installment Request for Individual Income

Louisiana Department of Revenue
Collection Division
Email: income.tax@la.gov

Monthly installments are available to taxpayers who are unable to pay the full balance owed by the due date. During the installment agreement period, you must submit equal monthly payments of the total balance due.

How to request an installment agreement:

There are three ways to request an installment agreement as listed below. DO NOT SUBMIT THIS FORM WITH YOUR INDIVIDUAL INCOME TAX RETURN.

1. Submit an electronic application at latap.revenue.louisiana.gov.
2. Email completed pages 2 and 3 to: income.tax@la.gov.
3. Mail completed pages 2 and 3 to the following address:

Louisiana Department of Revenue (LDR)
Collection Division
P.O. Box 201
Baton Rouge, LA 70821-0201

If the request is approved, LDR will send you a notice detailing the terms of your agreement.

Additional documentation:

After a review of your request, you may be contacted by the Collection Division to provide additional supporting documentation. Any missing or incomplete information will cause the request to be denied. All information on the application will be verified.

Down payment for an installment agreement:

A down payment of 20 percent of the total amount due may be required for approval of an installment agreement. Payments can be made electronically at latap.revenue.louisiana.gov or mailed in with the application.

Fee for an installment agreement:

There is a non-refundable installment agreement fee of \$105. The installment agreement fee cannot be waived or applied against any tax debt. However, if your Louisiana adjusted gross income reported on your most recently filed individual income tax return is less than or equal to \$25,000, you are not required to submit the fee. If required, the \$105 fee must be submitted with your down payment electronically or by mail. Failure to submit the fee (if required) or down payment may result in denial of your request.

When to make installment payments:

If the installment agreement request is approved by LDR, you will be notified. However, you should make monthly payments even if you have not yet received a response from LDR.

How to make installment payments:

The use of automatic bank debit for payment of the agreement is required. With the bank debit, payments will be withdrawn from your checking or savings account on the date you specify. Failure to have sufficient funds in your account at the time of debit will result in an NSF fee being added to the balance due and your agreement being cancelled. The application for automatic bank debit is on page 3 of this form.

Will I continue to receive bills?

The normal billing process will continue. Part of that process is the issuance of a "Notice of Intent." Failure to make the scheduled monthly payments will result in the seizure of bank accounts and/or garnishment of your wages. Please ensure that the last four digits of your social security number are written on your check or money order.

An approved installment agreement **WILL NOT PREVENT** the garnishment of any refund you are due from the Internal Revenue Service or LDR. To protect the state's interest, a state tax lien may be filed if the tax due is greater than \$2,500 and/or if payments exceed 12 months in duration.

What if I miss an installment payment?

If any installment payment is not paid by the established payment date, you will be in default of your agreement, and the total outstanding balance will be immediately due. At this point, all collection actions will be reactivated. You may contact LDR to request reinstatement of your installment agreement, at which time you will need to pay a mandatory \$60 reinstatement installment fee or a new \$105 installment fee if the agreement has been cancelled for 90 days or longer. However, you will not be charged a fee if your Louisiana adjusted gross income on your individual income return is less than or equal to \$25,000.

What if I do not stay current with my state taxes and returns?

If you do not file all required state returns and pay all state taxes that become due, you will be in default of your agreement, and the total outstanding balance will be immediately due. At this point, all collection actions will be reactivated. You may contact LDR to request reinstatement of your installment agreement, at which time you will need to pay a mandatory \$60 reinstatement installment fee or a new \$105 installment fee if the agreement has been cancelled for 90 days or longer. However, you will not be charged the installment agreement fee or the reinstatement fee if your Louisiana adjusted gross income on your individual income return is less than or equal to \$25,000.

Contact information:

If you have questions about an installment request, contact the Collection Division at income.tax@la.gov. If your request is approved, you will need to contact the Collection Division before making the final payment since penalty, interest, and collection fees will accrue until the tax is paid in full.



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PLEASE PRINT OR TYPE

Full Name		Email Address	
Social Security Number		Home Phone	Cell Phone
Current Address (number and street)		Unit Type	Unit Number
City		State	ZIP
Employer		Date of Hire (mm/dd/yyyy)	
Employer's Address		Gross Weekly Wage	
Spouse's Name		Spouse's Email Address	
Spouse's Social Security Number	Spouse's Employer		Date of Hire (mm/dd/yyyy)
Spouse's Employer's Address		Gross Weekly Wage	
Name of Bank (Personal Account)		Bank Account Number	Bank Routing Number
Name of Bank (Business Account)		Bank Account Number	Bank Routing Number
Tax periods to be included:		Date you wish to make your monthly payments:	

1. Total amount due	\$
2. Amount of initial payment to be made with application. Multiply Line 1 by 20 percent (.20).	\$
3. Balance to be paid over length of agreement. Subtract Line 2 from Line 1.	\$
4. Monthly payments. Divide Line 3 by the number of months requested. Months requested: _____	\$

By signing below, taxpayer acknowledges and agrees to the following statements:

I/we expressly waive the restrictions and delays prescribed in La. R.S. 47:1562 through 47:1565 and acknowledge that upon execution of this agreement, the liabilities identified herein shall become final and immediately collectible.

I/we acknowledge that an approved installment agreement will not prevent the garnishment of any refund due from the IRS or LDR.

I/we agree to timely file all returns and pay all taxes that become due and acknowledge that failure to do so will be considered a default under this agreement.

I/we acknowledge that the payment amount may be adjusted to allow for any additional interest, penalties, and fees.

Under penalties of perjury, I declare that I have examined the Installment Request form, including all accompanying documents, and hereby affirm that to the best of my knowledge and belief, it is true, correct, and complete.

Your Signature	Date (mm/dd/yyyy)
Spouse's Signature	Date (mm/dd/yyyy)



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Name		Social Security Number	Daytime Telephone Number
Spouse's Name		Social Security Number	
Email Address			
Name of your Financial Institution			
Bank Routing Number		Bank Account Number	
Bank Account Name		<input type="checkbox"/> Checking <input type="checkbox"/> Savings	
Start Date (mm/dd/yyyy)	Debit Date (mm/dd/yyyy)		Debit Amount

NOTE: PLEASE ATTACH A VOIDED CHECK.

Signature and Verification

Under penalties of perjury, I (we) declare that the information, to the best of my (our) knowledge and belief, is true, correct, and complete. I (we) agree to participate in this Automatic Bank Draft Program.

I (we) authorize the financial institutions involved in processing the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I (we) authorize LDR to adjust the debit amount to compensate for additional interest, penalties, and fees.

Your Signature	Date (mm/dd/yyyy)
Spouse's Signature	Date (mm/dd/yyyy)