



Installment Request for Individual Income

Louisiana Department of Revenue
Collection Division
P.O. Box 66658
Baton Rouge, LA 70896-6658
Telephone: (855) 307-3893
Email: collection.inquiries@la.gov

Monthly installments are available to taxpayers who are unable to pay the full balance owed by the due date. **INSTALLMENT AGREEMENTS FOR INDIVIDUAL INCOME MUST BE A MINIMUM OF SIX (6) MONTHS.** During the installment agreement period, you must submit equal monthly payments of the total balance due.

How to request an installment agreement:

There are two 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: collection.inquiries@la.gov
3. Mail completed pages 2 and 3 to:

Louisiana Department of Revenue (LDR)
Collection Division
P. O. Box 66658
Baton Rouge, LA 70896-6658

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 is 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 paid in installments nor 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 along 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 result in 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 seizure of bank accounts and/or garnishment of your wages. Please ensure 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 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 before the established payment date, you will be in default of your agreement and the total outstanding balance is 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 stay current in your tax obligations to the state, you will be in default of your agreement and the total outstanding balance is 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 (855) 307-3893. 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			
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 Social Security Number
Spouse's Employer			Date of Hire (mm/dd/yyyy)
Spouse's Employer Address			Gross Weekly Wage
Name of Bank (Personal)		Bank Account Number	Bank Routing Number
Name of Bank (Business)		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 agreed. Months agreed upon: _____	\$

THIS AGREEMENT MUST BE A MINIMUM OF SIX (6) MONTHS.

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.

Under penalties of perjury, I declare that I have examined the Request for Payment Arrangement 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)



LOUISIANA
DEPARTMENT of REVENUE

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Name		Social Security Number	Daytime Telephone Number
Spouse Name		Social Security Number	
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 is to the best of my (our) knowledge and belief is true, correct, and complete. I agree to participate in this Automatic Bank Draft Program.

I also 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.

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