

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: <u>income.tax@la.gov</u>

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 <u>latap.revenue.louisiana.gov</u>.
- 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 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 may be required for approval of an installment agreement. Payments can be made electronically at <u>latap.revenue.louisiana.gov</u> 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 With the bank debit, payments will be withdrawn from your checking or savings account on the date you specify.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 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 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 <u>income.tax@la.gov</u>. 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.

R-19026 (10/24)



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PLEASE PRINT OR TYPE

Full Name						
Social Security Number	Home Phone Ce		Cell Ph	Phone		
Current Address (number and street)		Unit Type		Unit Number		
City		I	State	ZIP		
Employer			Date of Hire (mm/dd/yyyy)			
Employer's Address			Gross	Gross Weekly Wage		
Spouse's Name Sp			Spous	oouse's Social Security Number		
Spouse's Employer Date			Date o	of Hire (mm/dd/yyyy)		
Spouse's Employer Address Gro			Gross	s Weekly Wage		
Name of Bank (Personal)	Bank Account Number Bank F		Routing Number			
Name of Bank (Business)	Bank Account Number Bank F		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 Li	\$					
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:				\$		
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,)				

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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		☐ Checking ☐ Savings				
Start Date (mm/dd/yyyyy)	Debit Date (mm/dd/yyyyy)		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)				