

	Louisiana Department of Revenue
	<b>Underpayment of Individual Income Tax Penalty Computation 2004 Taxable Year Nonresident and Part-Year Resident Filers</b>

Name(s) shown on tax return	Social Security Number(s)
Your name :	Yours :
Spouse :	Spouse's :

**Section 1 – Amount of required annual payment**

1	Required amount of 2004 tax liability		<b>.00</b>
2	Required amount of 2003 tax liability		<b>.00</b>
3	Enter the smaller of Line 1 or Line 2		<b>.00</b>
4	Number of payments required for year		

**Section 2 – Underpayment Computation**

		04/15/04	06/15/04	09/15/04	01/18/05
5	From Section 1, divide Line 3 by Line 4	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
6	Enter amounts paid – See instructions.	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
7	Overpayment of installment – See instructions. Any overpayment in the second, third, or fourth periods may not be carried back to a previous period.	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
8	Restate payments to account for any carry forward	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
9	Underpayment (Line 5 less Line 8) or Overpayment (Line 8 less Line 5)	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

**Section 3 – Exceptions**

10	Exception 1 – See worksheet on page 3. <b>If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.</b>
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		04/15/04	06/15/04	09/15/04	01/18/05
11	Exception 2 – Prior Year's Tax Liability				
12	Exception 3 – Prior Year's Income.				
13	Exception 4 – Annualized Income				no exception available
14	Exception 5 – Installment Period Income				

**Section 4 – Penalty Computation**

		04/15/04	06/15/04	09/15/04	01/18/05
15	Amount of underpayment (from Line 9 above)	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
16	Date of Payment – See instructions.				
17	Number of days from due date of installment				
18	Penalty – See instructions.	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
19	Penalty – Add amounts on Line 18. Enter total here and on Line 25 on Form IT-540B.				<b>.00</b>