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|  | Louisiana Department of Revenue |
| | Underpayment of Individual Income Tax Penalty Computation 2005 Taxable Year Nonresident and Part-Year Resident Filers |

| | |
|-----------------------------|---------------------------|
| 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 2005 tax liability | | .00 |
| 2 | Required amount of 2004 tax liability | | .00 |
| 3 | Enter the smaller of Line 1 or Line 2 | | .00 |
| 4 | Number of payments required for year | | |

Section 2 – Underpayment Computation

| | | 04/15/05 | 06/15/05 | 09/15/05 | 01/17/06 |
|---|--|------------|------------|------------|------------|
| 5 | From Section 1, divide Line 3 by Line 4 | .00 | .00 | .00 | .00 |
| 6 | Enter amounts paid – See instructions. | .00 | .00 | .00 | .00 |
| 7 | Overpayment of installment – See instructions. Any overpayment in the second, third, or fourth periods may not be carried back to a previous period. | .00 | .00 | .00 | .00 |
| 8 | Restate payments to account for any carry forward | .00 | .00 | .00 | .00 |
| 9 | Underpayment (Line 5 less Line 8) or Overpayment (Line 8 less Line 5) | .00 | .00 | .00 | .00 |

Section 3 – Exceptions

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|----|---|
| 10 | Exception 1 – See worksheet on page 3. If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form. |
|----|---|

| | | 04/15/05 | 06/15/05 | 09/15/05 | 01/17/06 |
|----|--|----------|----------|----------|------------------------|
| 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

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

*See instructions paragraph F, page 1.