2021

LOUISIANA
DEPARTMENT *of* REVENUE

**Underpayment of Individual Income Tax
Penalty Computation 2021 Taxable Year**
Resident Filers

Attach Form R-210R to
your Form IT-540

PLEASE PRINT OR TYPE

Name as shown in the order on tax return	Social Security Number
Yours	Yours
Spouse's	Spouse's

Section 1 – Required Annual Payment Computation

1	2021 tax liability - *See instructions.*		00
2	2020 tax liability - *See instructions.*		00
3	Enter the smaller of Line 1 or Line 2. If no return was filed for 2020 or you filed as a part year-resident for 2020, use the amount from Line 1.		00
4	Number of payments required for year		

Section 2 – Underpayment Computation

		04/15/21		06/15/21		09/15/21		01/15/22	
5	Required payment – From Section 1, divide amount on Line 3 by the amount on Line 4. *See instructions*.		00		00		00		00
6	Amount paid for each period – *See instructions.*		00		00		00		00
7	Carryforward – Overpayment or underpayment from previous period shown on Line 9 of each column. Carryforward amounts from the previous period can be a positive number or a negative number. **Note:** *No carryforward amount can be shown for the first period. See instructions.*				00		00		00
8	Amount available for period. Add Lines 6 and 7.		00		00		00		00
9	Underpayment or overpayment – Subtract Line 5 from Line 8. A positive number indicates an overpayment. A negative number indicates an underpayment. Move the number on this line to Line 7 in next column.		00		00		00		00

Section 3 – Exceptions

10	Exception 1 – *See worksheet on page 3 of the instructions*. **If you meet this exception, you do not owe an underpayment penalty. STOP – You do not need to file this form.** If you filed as a part-year resident in 2020, exceptions 2 and 3 do not apply.				
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

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	Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540, Line 33 if you have an overpayment. Enter the total here and on Form IT-540, Line 46 if you have a **balance due**.								00