



**Declaration of Estimated Tax for  
Composite Partnership  
(2025)**

Louisiana Department of Revenue  
P.O. Box 91007  
Baton Rouge, LA 70821-9007

The term “estimated tax” means the amount the taxpayer estimates to be the Louisiana income tax imposed for the current period. For composite partnerships, estimated tax payments should be made at anytime prior to the due date of the tax. The tax is due on or before the 15th day of the fifth month following the close of the accounting period.

The following entities should not file an estimated tax payment for composite partnerships: partners who are themselves partnerships, corporations, and resident estates and trusts.

Partnerships that have Louisiana residents as partners should not file an estimated tax payment on the Louisiana resident’s behalf. Louisiana residents deriving income from partnerships must file Form IT-540, *Louisiana Resident Income Tax Return*, to report their share of the partnership income. Louisiana residents must use Form IT-540ES, *Estimated Tax Voucher for Individuals*, to make estimated payments if estimated tax reporting is necessary. Refer to Louisiana Administrative Code 61:I.1401 on LDR’s website at [www.revenue.louisiana.gov/policies](http://www.revenue.louisiana.gov/policies).

Composite partnership returns can be filed on behalf of all nonresident partners who were partners at any time during the taxable year and who have not filed an affidavit with the Department of Revenue agreeing to timely file and pay a Louisiana individual income tax return.

**How to Use the Declaration Voucher:**

1. Enter the filing period, whether a calendar year or fiscal year, in the space provided. For fiscal year filers, enter the date that the composite partnership’s fiscal year ended.
2. Enter your Louisiana Revenue Account Number and Federal Employer Identification Number in the designated spaces. In order to be a valid payment, you **MUST** enter your LA Revenue Account Number.
3. Complete the voucher below. If you have a foreign address, enter the city name in the appropriate space. Follow the country’s practice for entering the postal code and the name of the province, county, or state. Enter the foreign country’s name in the appropriate space. Do not abbreviate the country name.
4. Mail voucher and payment to the Louisiana Department of Revenue, P.O. Box 91007, Baton Rouge, LA 70821-9007.

**Detach and submit the voucher below with your payment. You MUST enter your LA Revenue Account Number below.**

**LOUISIANA ESTIMATED TAX DECLARATION VOUCHER FOR PARTNERSHIP**

**2 0 2 5**

**C.P.**

Louisiana Revenue Account Number	Federal Employer Identification Number	Filing Period	
Partnership Legal Name			
Address		Unit Type	Unit Number
City		State	Zip
Foreign Nation, if not United States (Do not abbreviate.)		Payment Amount <b>\$</b> .	



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**Mail this form with your payment to this address:**  
Louisiana Department of Revenue  
Po Box 91007  
Baton Rouge La 70821-9007

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**Mail date**

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**For office use only**

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