

Any corporation that can reasonably expect its income tax for the taxable year to be \$1,000 or more must make estimated tax payments.

The term “estimated tax” means the amount the taxpayer estimates to be the Louisiana income tax imposed for the current period, less the amount it estimates to be the sum of any credits allowable against the tax.

Subchapter S corporations and other pass-through entities who receive an acceptance of the Pass-through Entity Election under LA R.S. 287.732.2 must make estimated tax payments. These entities should use the tax rate provided under LA R.S. 287.732.2 to compute their estimated tax.

Estimated payments must be made, generally, on or before the fifteenth day of the fourth month, the sixth month, the ninth month, and the twelfth month of the taxable year. For taxable periods beginning this year, refer to the table below to determine the date the installment payments are due. The table below summarizes the due dates and amounts of installment payments where liability for declarations is caused by an event occurring within a taxable period.

### Time and Amount of Installments

The due date and the amount of the installment payments shall be determined as follows:

If a corporation's estimated tax is \$1,000 or more, it meets the requirements for paying installments. If the requirement is first met:	Number of installments to make	The following percentages of the estimated tax shall be paid on or before the 15 <sup>th</sup> day of the:			
		4 <sup>th</sup> month	6 <sup>th</sup> month	9 <sup>th</sup> month	12 <sup>th</sup> month
Before the first day of the 4 <sup>th</sup> month of the taxable year.	4	25	25	25	25
After the last day of the 3 <sup>rd</sup> month and before the first day of the 6 <sup>th</sup> month of the taxable year.	3		33 <sup>1</sup> / <sub>3</sub>	33 <sup>1</sup> / <sub>3</sub>	33 <sup>1</sup> / <sub>3</sub>
After the last day of the 5 <sup>th</sup> month and before the first day of the 9 <sup>th</sup> month of the taxable year.	2			50	50
After the last day of the 8 <sup>th</sup> month and before the first day of the 12 <sup>th</sup> month of the taxable year.	1				100

Mail the appropriate voucher and payment to the Department of Revenue, P. O. Box 91011, Baton Rouge, Louisiana 70821-9011. **Do not send cash.** A CIFT-620ES for Louisiana estimated corporation income tax should not be filed if payment is made by EFT, credit card, or electronically on the Department's website.

If a new estimate is made after paying any installment of estimated corporation income tax, the amount of each remaining installment should be the amount of the revised estimated corporation income tax, less the total amount of any previous payments made during the taxable year, divided by the number of remaining installments due for the taxable year.

If you had an overpayment of tax on your last year's return and elected to apply it as a credit to your estimated corporation income tax, the amount of overpayment may be applied in part or in full to any installment.

There shall be added to the tax due an amount computed at the rate of 12 percent per annum on the sum of any underpayment or nonpayment of estimated tax.

### Louisiana Estimated Corporation Income Tax – Installment Payment Due Dates\*

Year Ended	1 <sup>st</sup> Installment	2 <sup>nd</sup> Installment	3 <sup>rd</sup> Installment	4 <sup>th</sup> installment
December 31, 2021	04/15/2021	06/15/2021	09/15/2021	12/15/2021
January 31, 2022	05/15/2021	07/15/2021	10/15/2021	01/15/2022
February 28, 2022	06/15/2021	08/15/2021	11/15/2021	02/15/2022
March 31, 2022	07/15/2021	09/15/2021	12/15/2021	03/15/2022
April 30, 2022	08/15/2021	10/15/2021	01/15/2022	04/15/2022
May 31, 2022	09/15/2021	11/15/2021	02/15/2022	05/15/2022
June 30, 2022	10/15/2021	12/15/2021	03/15/2022	06/15/2022
July 31, 2022	11/15/2021	01/15/2022	04/15/2022	07/15/2022
August 31, 2022	12/15/2021	02/15/2022	05/15/2022	08/15/2022
September 30, 2022	01/15/2022	03/15/2022	06/15/2022	09/15/2022
October 31, 2022	02/15/2022	04/15/2022	07/15/2022	10/15/2022
November 30, 2022	03/15/2022	05/15/2022	08/15/2022	11/15/2022

\* If the due date falls on a weekend or a legal holiday, the return is due the next business day.

You can pay your Louisiana Estimated Tax for Corporations by credit card, over the internet, or by phone.

Visit [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for more information.

**Worksheet for Estimating Corporation Income Tax**

1. Estimated taxable income .....	1.		00
		<b>Column 1</b>	<b>Column 2</b>
2. Estimated income tax liability:		Net income in each bracket	Rate
a. First \$25,000 of net income .....	2a.		x 4% =
b. Next \$25,000.....	2b.		x 5% =
c. Next \$50,000.....	2c.		x 6% =
d. Next \$100,000.....	2d.		x 7% =
e. Excess over \$200,000 .....	2e.		x 8% =
f. Total income (Add Column 1, Lines 2a through 2e and enter here) The total should be the same as Line 1 above.....	2f.		
g. Total tax (Add Column 2, Lines 2a through 2e and enter total here)....	2g.		00
3. Less estimated credits allowable against the tax and credits carried forward from 2020.....	3.		00
4. Balance (Subtract Line 3 from Line 2g).....	4.		00
5. Amount of installments (Divide Line 4 by number of installments due) Enter here and in "Amount of Payment" box on voucher.....	5.		00

**Worksheet for Amending Estimated Income Tax**

1. Amended estimated tax .....	1.		00
2. Less estimated credits allowable against the tax and credits carried forward from 2020 .....	2.		00
3. Balance (Subtract Line 2 from Line 1) .....	3.		00
4. Less previous estimated tax payments made for this year .....	4.		00
5. Unpaid balance (Subtract Line 4 from Line 3).....	5.		00
6. Amount of installments (Divide Line 5 by number of installments due) Enter here and in "Amount of Payment" box on voucher.....	6.		00

**How to use the Declaration Voucher**

- Fill out the worksheet above to figure your estimated tax for 2021.
- Verify your account number, name, and address on the voucher and make any necessary corrections to your account at [latap.revenue.louisiana.gov](http://latap.revenue.louisiana.gov).
- If the year end differs from the prior year, check the box at the top of the voucher. List the appropriate fiscal year ending in the space provided.
- Enter the amount shown on Line 5 of the worksheet in the "Amount of Payment" box on the voucher.
- Detach the voucher at the perforation and attach check or money order. Fill in Record of Estimated Tax Payment schedule below.
- Insert voucher and payment into the pre-addressed envelope, and mail. For each later installment, you only need to complete the "Amount of Payment" box on the voucher, attach payment, and mail. However, if you must amend your estimate:
  - Fill out the Worksheet for Amending Estimated Income Tax above.
  - Complete the "Amount of Payment" box on the voucher.
  - Detach at the perforation and mail with the required payment. For each later installment, complete the "Amount of Payment" box on the voucher, attach payment, and mail.

**Record of Estimated Tax Payments**

Voucher number	Date	Amount	Total amount paid to date
1			
2			
3			
4			
Total			