

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Underpayment of Individual Income Tax Penalty  
 Computation 2018 Taxable Year**

Nonresident Professional Athlete

**2018**

PLEASE PRINT OR TYPE

|                                                 |                               |
|-------------------------------------------------|-------------------------------|
| <b>Name as shown in the order on tax return</b> | <b>Social Security Number</b> |
| Yours                                           | Yours                         |
| Spouse's                                        | Spouse's                      |

**Section 1 – Required Annual Payment Computation**

|   |                                        |  |    |
|---|----------------------------------------|--|----|
| 1 | 2018 tax liability - See instructions. |  | 00 |
| 2 | 2017 tax liability - See instructions. |  | 00 |
| 3 | Enter the smaller of Line 1 or Line 2. |  | 00 |
| 4 | Number of payments required for year   |  |    |

**Section 2 – Underpayment Computation**

|   |                                                                                                                                                                                                                                                                                 | 04/15/18 | 06/15/18 | 09/15/18 | 01/15/19 |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|
| 5 | Required payment - From Section 1, divide amount on Line 3 by the amount on Line 4. See instructions.                                                                                                                                                                           |          | 00       |          | 00       |
| 6 | Amount paid for each period – See instructions.                                                                                                                                                                                                                                 |          | 00       |          | 00       |
| 7 | Carryforward - Overpayment or underpayment from previous period on Line 9 of each column. Carryforward amounts from the previous period can be a positive number or a negative number. <b>Note:</b> No carryforward amount can be shown for the first period. See instructions. |          |          | 00       | 00       |
| 8 | Amount available for period. Add Lines 6 and 7.                                                                                                                                                                                                                                 |          | 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       |

**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. <b>STOP – You do not need to file this form.</b> |  |  |                        |
| 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 |
| 16 | Date of payment – See instructions.                                                                                                                                                                                               |  |    |  |    |  |    |
| 17 | Number of days from due date of installment                                                                                                                                                                                       |  |    |  |    |  |    |
| 18 | Penalty – See instructions.                                                                                                                                                                                                       |  | 00 |  | 00 |  | 00 |
| 19 | Underpayment penalty – Add amounts on Line 18. Enter the total here and on Form IT-540B-NRA, Line 30 if you have an <b>overpayment</b> . Enter the total here and on Form IT-540B-NRA, Line 43 if you have a <b>balance due</b> . |  |    |  |    |  | 00 |