

Specifications:

Size: The size of the detached voucher must be 8-1/2" x 3-5/8" and should be printed at the bottom of an 8-1/2" x 11" sheet.

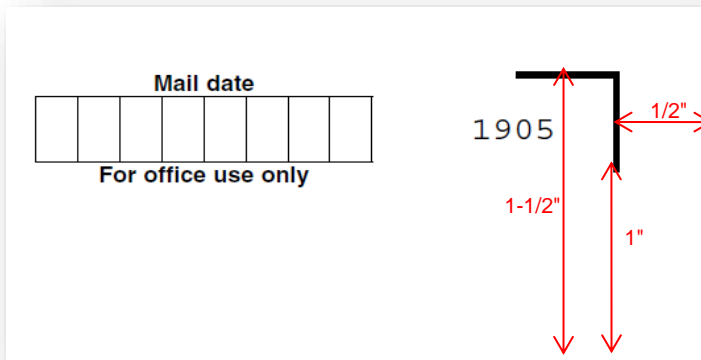
Vendor Code: Each software vendor who develops a substitute of Form CIFT-620ES must have a four-digit vendor code approved by the Louisiana Department of Revenue. This number remains the same each year and must appear at the top of the voucher on Line 46 in Positions 17-20.

Voucher Number: The voucher number must be printed in the upper right-hand corner of the voucher with "1" being the first installment payment, "2" the second, and so on. For determining the appropriate number of installment payments due, please see the general information and instructions for completing Form CIFT-620ES beginning on Page 5.

Document Identification Number: The document identification number for Form CIFT-620ES-SD for the tax year 2023 is 01917 and must be printed on Line 59 in Positions 73 through 77. The font of the document identification number **must** be Courier 12-point (10 characters per inch). ←**Voucher Number**

Reference Mark: A reference mark must be printed on the voucher and shall consist of:

- A 2-point 1/2" **horizontal line**, positioned 1/2" from the right edge and 1-1/2" from the bottom edge, and
- A 2-point 1/2" **vertical line**, positioned 1/2" from the right edge and 1" from the bottom edge.



Barcode: A barcode must be printed on the voucher according to the following specifications:

- The barcode is a "three of nine" type,
- Reads 01917, which is the document identification number,
- Is 1/2" in height, and
- Is positioned 1/2" from the left edge and 7/8" from the bottom edge.

Scan Line: The scan line must be printed on Line 63 in Positions 11 through 76. **It is preferred that an OCR-A font be used;** however, a Courier 12-point font is acceptable. Whichever font utilized **must** be spaced at 10 cpi (characters per inch). A layout of the scan line is as follows:

AAAAB---CCCCCCCCC-D--EEEEEEE-FFFFFFF-GGGGGGGGGG-HHHHHHHHHI-J

- A = Document identification number (4 digits), which is 1917.
- B = Check digit (1 digit) for the document identification number, which (in this case) is 4.
- C = Louisiana Revenue account number (10 digits).
- D = Tax type code, which is **200**.
- E = Taxable period (8 digits -- mmddyyyy), which is **12312023** for year ended December 31, 2023; **06302024** for year ended June 30, 2024; **08312024** for year ended August 31, 2024; etc.
- F = This field (8 digits) is an open field, which is all zeros—**00000000**.
- G = Louisiana Revenue account number (10 digits—same account number as Field C).
- H = Amount of payment (10 digits--\$\$\$\$\$\$cc). Zero-fill blank data area.
- I = Check digit (1 digit) for the amount of payment.
- J = Check digit (1 digit) for Fields C, D, E, F, G, H, and I.
- = Blank space.

NOTE: The **check digits** contained in the scan line are derived using the Modulus 10 self-check digit computation found on Page 3.

Example: Louisiana Revenue account number = 1112226334
 Taxable period = 12/31/2023
 Amount of payment = \$300.00

Scan line should be:

19174 1112226334 200 12312023 00000000 1112226334 00000300004 9

Placement: Illustrated below is the placement of the vendor code, voucher number, document identification number, reference mark, barcode, and scan line in relation to a 6 x 10 grid.

Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.
2. Add the digits in the products to the digits in the base number that were not multiplied.
3. Subtract the sum from the next higher number ending in zero. The difference is the self-check digit.

Example:

| | |
|--|-----------------------------------|
| Base Number | 4 9 9 8 6 5 5 9 |
| Right most position and every other position | 9 5 6 9 4 |
| Multiply by 2. | 18, 10, 12, 18, 8 |
| Add the digits in the product. | (1+8), (1+0), (1+2), (1+8), 8 |
| Digits not multiplied. | 5 5 8 9 |
| Add. | (1+8)+5+(1+0)+5+(1+2)+8+(1+8)+9+8 |
| Sum | 57 |
| Next higher number ending in zero | 60 |
| Subtract. | 60-57 |
| Self-check digit | 3 |

Test Scenarios:

Please prepare the necessary declaration vouchers using the various test scenarios below, assuming that all 4 scenarios require 4 equal installments. Thus, a total of 16 hardcopy vouchers should be submitted for testing. Each voucher must be completed in its entirety, including the payment due date. For the payment due dates that are applicable, please see the general information and instructions for completing Form CIFT-620ES that follow the scenarios below.

Mail your test samples to: Attention: Forms Management Unit
Tax Administration Division
Louisiana Department of Revenue
617 N. Third St.
Baton Rouge, LA 70802-5428

| | |
|-------------------|--|
| Scenario 1 | <p>Taxpayer's Name: Easy as Pie Bakery Address: 123 Sweet Street Baton Rouge, LA 70806-0123</p> <p>Account Number: 1127653070</p> <p>Year Ending Date: 12/31/2023</p> <p>Each Payment Amount: \$97.00</p> |
| Scenario 2 | <p>Taxpayer's Name: Joy's Collectibles Address: 65 Ty Drive Monroe, LA 73953-0492</p> <p>Account Number: 1127653686</p> <p>Year Ending Date: 02/28/2024</p> <p>Each Payment Amount: \$1,325.00</p> |
| Scenario 3 | <p>Taxpayer's Name: PDC's Dog Kennel Address: 987 Labrador Lane Lafayette, LA 78354-0202</p> <p>Account Number: 1127653232</p> <p>Year Ending Date: 04/30/2024</p> <p>Each Payment Amount: \$2,463.00</p> |
| Scenario 4 | <p>Taxpayer's Name: JR's Stockyards Address: 400 Bovine Boulevard Gonzales, LA 70737-7585</p> <p>Account Number: 1127653707</p> <p>Year Ending Date: 10/31/2024</p> <p>Each Payment Amount: \$19,895.00</p> |

Declaration of Estimated Tax

[R.S. 47:287.654](#) requires that corporations pay estimated income tax if the corporation’s income tax less any credits for the taxable year can reasonably be expected to be \$1,000 or more. If the corporation is required to pay estimated income tax, the percentage of the estimated tax must be paid on the 15th day of the following month based on the period in which the estimated tax payment requirement was met:

| Date Requirement Was Met | Amount Due on 15th Day of the Following Month | | | |
|--|---|--------------------|--------------------|--------------------|
| | 4th Month | 6th Month | 9th Month | 12th Month |
| Before the 1st day of the 4th month of the taxable year | 25% | 25% | 25% | 25% |
| After the last day of the 3rd month and before the 1st day of the 6th month of the taxable year | | 33 $\frac{1}{3}$ % | 33 $\frac{1}{3}$ % | 33 $\frac{1}{3}$ % |
| After the last day of the 5th month and before the 1st day of the 9th month of the taxable year | | | 50% | 50% |
| After the last day of the 8th month and before the 1st day of the 12th month of the taxable year | | | | 100% |