

Correction to form “R-210R-i (1/26) Instructions – Underpayment of Individual Income Tax Penalty Computation 2025 Taxable Year Resident Filers”

Page 5, Line 14, Exception 5, Line B referenced Form IT-540B – the correct Form is IT-540.

BEFORE:

Line 14 — Exception 5 – Installment Period Income

This exception is computed by paying an amount equal to 90 percent of the tax computed, at the rates applicable to the taxable year, on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid. Complete Lines A through F. For each column, compare the amount on Line E to the amount on Line F. If Line F is equal to or greater than the amount on Line E, you have met the exception for that period. On Form R-210R, Line 14, enter “Exception” for each period exempted. If you have an exception for all periods, you do not owe an underpayment penalty.

		01/01/2025 through 03/31/2025	01/01/2025 through 05/31/2025	01/01/2025 through 08/31/2025	01/01/2025 through 12/31/2025
A	Enter the amount of your Federal Adjusted Gross Income for each period.	A	.00	.00	.00
B	Enter the amount of Louisiana Individual income tax due on your 2025 Form IT-540B , Line 11.	B	.00	.00	.00
C	Enter the amount of nonrefundable and refundable credits associated with each period. Refer to your 2025 Form IT-540, Lines 12, 18, 21, and 26.	C	.00	.00	.00
D	Subtract Line C from Line B and enter the result for each period. This is your tax for each period.	D	.00	.00	.00
E	Multiply Line D by 90 percent.	E	.00	.00	.00
F	Enter the amount of payments and withholding for each period. First, second, and third period declaration payments paid during the extended time to file should be attributed to their respective periods.	F	.00	.00	.00

AFTER:

Line 14 — Exception 5 – Installment Period Income

This exception is computed by paying an amount equal to 90 percent of the tax computed, at the rates applicable to the taxable year, on the basis of the actual taxable income for the months in the taxable year ending before the month in which the installment is required to be paid. Complete Lines A through F. For each column, compare the amount on Line E to the amount on Line F. If Line F is equal to or greater than the amount on Line E, you have met the exception for that period. On Form R-210R, Line 14, enter “Exception” for each period exempted. If you have an exception for all periods, you do not owe an underpayment penalty.

		01/01/2025 through 03/31/2025	01/01/2025 through 05/31/2025	01/01/2025 through 08/31/2025	01/01/2025 through 12/31/2025
A	Enter the amount of your Federal Adjusted Gross Income for each period.	A	.00	.00	.00
B	Enter the amount of Louisiana Individual income tax due on your 2025 Form IT-540 , Line 11.	B	.00	.00	.00
C	Enter the amount of nonrefundable and refundable credits associated with each period. Refer to your 2025 Form IT-540, Lines 12, 18, 21, and 26.	C	.00	.00	.00
D	Subtract Line C from Line B and enter the result for each period. This is your tax for each period.	D	.00	.00	.00
E	Multiply Line D by 90 percent.	E	.00	.00	.00
F	Enter the amount of payments and withholding for each period. First, second, and third period declaration payments paid during the extended time to file should be attributed to their respective periods.	F	.00	.00	.00

The old form will be deleted from the SES site and the new form will be labeled: “R-210Ri (1_26) Version 1- Instructions - Underpayment of Individual Income Tax Penalty Computation 2025 Taxable Year Resident Filers”.