LOUISIANA DEPARTMENT *of* REVENUE

Declaration of Estimated Tax for Individuals
General Information and Instructions

LaTAP
LOUISIANA TAXPAYER ACCESS POINT
https://latap.revenue.louisiana.gov

This document explains the requirements for certain individuals to pay estimated income tax on taxable income that is not subject to withholding, such as income from self-employment, interest, dividends, rents, and other taxable income such as unemployment compensation that the individual do not choose to make voluntary withholding payments. It also provides a worksheet for estimating the amount of estimated income tax to be paid.

Who Must Make Estimated Tax Payments

Louisiana income tax law, La. R.S. 47:116, requires individuals to make estimated income tax payments if the individual's estimated Louisiana income tax after credits and taxes withheld can reasonably be expected to exceed $1,000 for a single filer or $2,000 for joint filers.

A married couple should file a joint declaration of estimated income tax unless they file separately using different tax years. If a couple files a joint declaration, but they file their income taxes separately, the estimated tax paid may be treated as the estimated tax of either spouse or may be divided between them in any manner.

Special Rules for Farmers and Fishermen

Louisiana Revised Statute 47:116(B) provides that individuals who earn at least two-thirds of their gross income from farming or fishing are allowed to file only one estimated tax payment of the full amount due on or before January 15 of the succeeding taxable year. In addition, if the farmer or fisherman files their income tax return on or before March 1 of the succeeding year and pays the total tax due, payment of estimated tax is not required.

How to Calculate Your Estimated Tax

Beginning January 1, 2026, the individual income tax is computed at a tax rate of 3 percent. Use the Worksheet on page 2 for calculating your estimated income tax based on your next year's estimated adjusted gross income to determine your Louisiana estimated taxable income.

Estimated Tax Payment Due Dates

The estimated individual income tax may be paid in full with the first declaration or in equal installments as follows:

1st payment .... April 15, 2026
2nd payment .... June 15, 2026
3rd payment .... September 15, 2026
4th payment .... January 15, 2027

Note: *If a due date for an estimated tax payment falls on a weekend or legal holiday, the payment is due on the next business day.*

Fiscal year filers — The estimated tax payment due dates for taxpayers who file on a fiscal basis are as follows:

1st payment ....15th day of the 4th month of the fiscal year
2nd payment ....15th day of the 6th month of the fiscal year
3rd payment ....15th day of the 9th month of the fiscal year
4th payment ....15th day of the 1st month following the close of the fiscal year

Changes in Income or Exemptions — Amended Declarations

If the taxpayer's expected income or exemptions change so that the taxpayer becomes liable for paying estimated income tax or the estimated income tax amount changes, the estimated tax payments should be calculated or revised using the appropriate worksheet and the payments adjusted as of the next estimated payment due date.

Exception to the January 15th Declaration Requirement

Louisiana Revised Statute 47:116(F) provides an exception from the estimated tax payment amendment requirement or original declaration requirement due January 15th if the taxpayer files their individual income tax return by January 31 and pays the total amount due.

Note: *Filing a declaration, amended declaration, or paying the last installment by January 15th or filing an income tax return by January 31st will not relieve you of the underpayment penalty if you failed to pay the estimated income tax that was due earlier in the year.*

How to Pay Estimated Tax

Pay by check or money order using the Estimate Tax Payment Voucher.

Estimated tax payments can be paid by check or money order to the Department of Revenue and mailed with Form IT-540ES, *Louisiana Estimated Tax Declaration Voucher*. The payment must be postmarked on or before the payment's due date. The payment and voucher should be mailed to the Department of Revenue, P.O. Box 91007, Baton Rouge, Louisiana 70821-9007.

Pay Electronically

Paying electronically ensures timely receipt of payments. When you pay electronically, there is no check to write and no voucher to mail. Payments can be made 24 hours a day, 7 days a week, and proof of payment will be confirmed electronically.

Electronic payments can be made using the following convenient, safe, and secure electronic payment options:

- For online transfers directly from your checking or savings account at no cost to you, go to *https://latap.revenue.louisiana.gov*.
- For payment by credit card, go to *https://latap.revenue.louisiana.gov*.

It is not necessary to file the estimated payment voucher, Form IT-540ES, if the payment is made electronically.

When a Penalty is Applied

Louisiana Revised Statute 47:118 provides for a 12 percent penalty for underpayment of estimated income tax. The penalty may be imposed if you did not pay enough estimated tax for the year or did not make estimated payments on time or in the required amount. The penalty is imposed on each underpayment for the number of days it was unpaid.

If you owe an underpayment penalty, calculate the penalty amount using Form R-210R, *Underpayment of Individual Income Tax Penalty Computation*, and the instructions (Form R-210R-i). These forms are available on the Department's website.

Louisiana Revised Statute 47:118(I) authorizes waiver of the underpayment penalty if an application for waiver of the penalty is submitted within one year of tax return's due date. To qualify for a penalty waiver, the taxpayer must demonstrate that they acted in good faith and that the failure to make the proper estimated payments was attributable to extraordinary circumstances beyond the taxpayer's control. To request an underpayment penalty waiver, use Form R-20128, *Request for Waiver of Penalties.*

You can pay your Louisiana Estimated Tax for Individuals by Credit Card, over the Internet, or by phone. Visit *www.revenue.louisiana.gov* for more information.

Worksheet for Estimating Your 2026 Louisiana Individual Income Tax

Keep for your records. Do not mail.
Form IT-540 and instructions for 2025 should be used as a guide.

1. **Estimated Federal Adjusted Gross Income for 2026** — 1. ______ 00

2. **Estimated Exempt Income for 2025** — 2. ______ 00

3. — 3. ______ 00

If your filing status is:	Enter on Line 3 the Louisiana estimated standard deduction.
Single	$12,875
Married Filing Joint	$25,750
Married Filing Separate	$12,875
Head of Household	$25,750
Qualifying Survivng Spouse	$25,750

4. **Your Estimated Louisiana Taxable Income** (Subtract Lines 2 and 3 from Line 1.) — 4. ______ 00

5. **Estimated Louisiana Income Tax** (Multiply Line 4 by .03.) — 5. ______ 00

6. **Less Estimated 2025 Total Nonrefundable Credits** — 6. ______ 00

7. **Less Estimated 2025 Total Refundable Credits** — 7. ______ 00

8. **Adjusted Louisiana Income Tax** (Subtract Lines 6 and 7 from Line 5.) — 8. ______ 00

9. **Less Louisiana Income Tax to Be Withheld in 2026 Including Any Credit Carried Forward from 2025** (Round to the nearest dollar.) — 9. ______ 00

10. **Estimated Income Tax** (Subtract Line 9 from Line 8.) — 10. ______ 00

11. — 11. ______ 00

If you first become liable to file a declaration on or before:	Then enter on Line 11 and in "Amount of Payment" block on Form IT-540ES:
April 15, 2026	1/4 of Line 10 (Make 4 installments)
June 15, 2026	1/3 of Line 10 (Make 3 installments)
September 15, 2026	1/2 of Line 10 (Make 2 installments)
January 15, 2027	Line 10 must be paid in full

Note: *If your estimated tax should change during the year, you may use the amended computation below to determine the amended amount to be entered on the declaration voucher.*

Amended Computation

Use if estimated tax is substantially changed after the first declaration voucher is filed.

1. **Amended Estimated Tax** — 1. ______ 00

2. **Less:** A. Amount of last year's overpayment carried forward to 2026 estimated tax and applied to date — 2A. ______ 00

   B. Amount of estimated payments made for 2026 — 2B. ______ 00

   C. Total of Lines 2A and 2B — 2C. ______ 00

3. **Unpaid Balance** (Line 1 less Line 2C) — 3. ______ 00

4. **Amount to be paid** (Line 3 divided by number of remaining installments) Enter here and in "Amount of Payment" block on declaration voucher, Form IT-540ES — 4. ______ 00

How to Use the Declaration Voucher

1. Fill out the worksheet above to calculate your estimated tax for 2026. You may use your 2025 Form IT-540 and its instructions as a guide.

   If you prepared a 2025 return on Form IT-540 or Form IT-540B and expect your income in 2026 to be the same as it was for 2025, you may compute your estimated tax using the information from your 2025 return. The figures used should be adjusted for factors that apply to 2026 but did not apply to 2025. Information on how to compute your tax is also available on the Department's web site at *www.revenue.louisiana.gov*.

2. Check your social security number(s), name(s), and address on the voucher. Address changes can be submitted by accessing your account at *https://latap.revenue.louisiana.gov*.

3. Enter the amount shown on Line 10 of the worksheet in the "Amount of Payment" block on the voucher, Form IT-540ES.

4. Detach the voucher at the perforation and attach check or money order. Fill in the Record of Estimated Tax Payments schedule at the bottom of this page.

5. Insert voucher and payment into the pre-addressed envelope and mail. For each later installment, you need to complete only the "Amount of Payment" block on the voucher, attach payment, and mail. However, if you must amend your estimate, do the following:
   a. Fill out the Amended Computation Schedule above.
   b. Complete the "Amount of Payment" block on the voucher.
   c. Detach at the perforation and mail with the required payment. For each later installment, complete the "Amount of Payment" block on the voucher, attach payment, and mail.
   d. Additional IT-540ES forms are available on the Department's website.

Record of Estimated Tax Payments

Voucher Number	Date	Amount	Total Amount Paid To Date
1			
2			
3			
4			
Total			