

# **Specifications and Test Scenarios for Corporation Income and Franchise 2017 (2D)**

## General Requirements

The 2017 Louisiana Corporation Income Tax Return and 2018 Franchise Tax Return (CIFT-620) is a scannable form processed on high-speed scanners. All substitute returns (CIFT-620-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 18 of this document and a 2-D barcode as specified on page 4 of this document. All pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer (s) for proper processing. Please note it is critical that all pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of an officer (s) of the corporation on the substitute form must be original.

**Software Developer Identification Number:** Each software developer who develops a substitute of Form CIFT-620-2D, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same year after year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to [Substitute.Inquiries@LA.gov](mailto:Substitute.Inquiries@LA.gov).

**Paper Requirements:** All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

**Printers:** To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended.**

**Ink:** Black ink only must be used to print the form.

**Grid Line and Position Numbers:** Grid line numbers are based on **6 lines per vertical inch** (pica spacing)—66 lines per 11-inch page length. Grid position numbers are based on **10 characters per horizontal inch** (10-pitch spacing)—85 characters per 8-1/2-inch page width.

**Fonts:** The only acceptable font for the printed variable data fields and document identification numbers is **12-point Courier (MUST be 10 characters per inch)**. It is requested that this font be set as the default.

**Document Identification Numbers:** A document identification number has been assigned to each page of the return and each accompanying schedule. The numbers must be printed in a **bold 12-point Courier font** and positioned on Line 63 in Positions 76-80 of each page and are as follows:

<u>Form/Schedule</u>	<u>Doc ID</u>
Return, Page 1	21841
Return, Page 2	21842
Return, Page 3	21843
Barcode, Page4	21844
Schedule NRC-P1 and RC-P4	21845
Schedule NRC-P3	21846
Schedule RC-P2	21847
Schedules 2016A and 2016B	21850
Schedule 2016C	21851
Schedule 2016D	21852
Schedules 2016E and 2016F	21853
Schedule 2016G	21854
Schedule 2016G-1	21855
Schedule 2016H	21856
Schedule 2016I	21857
Schedules 2016J, 2016K, and 2016L	21858
Schedules 2016M and 2016N	21859

**Registration Marks:** Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 1, 2, 3, 5, 6,7,8,9,10,11,12,13,14,15,16, and 17 of this document. These marks must be printed as follows:

**Reference Points:** Print a black-filled rectangle measuring 1/10" (1 grid position) horizontally and 1/6" (1 grid line) vertically as illustrated below.



**Barcodes:** A "three of nine" type barcode measuring 1/2" in height must be printed on all pages of the return and schedules and must be positioned 1/2" from the left edge and 1/2" from the bottom edge. The characters that the barcode represents should **not** be printed with the barcode. These barcodes must read (same as document identification numbers) as follows:

<u>Form/Schedule</u>	<u>Barcode</u>
Return, Page 1	21841
Return, Page 2	21842
Return, Page 3	21843
Barcode, Page 4	21844
Schedules NRC-P1 and RC-P4	21845
Schedule NRC-P3	21846
Schedule RC-P2	21847
Schedules A and B	21850
Schedule C	21851
Schedule D	21852
Schedules E and G	21853
Schedule F	21854
Schedule G-1	21855
Schedule H	21856
Schedule I	21857
Schedules J,K, and L	21858
Schedules M and N	21859

**Printed Variable Data:** The printed variable data fields on Pages 1 through 3 of the CIFT-620-2D return, Schedules NRC-P1, RC-P4, NRC-P3, and RC-P2 and on Schedules A through N must be positioned exactly as specified on Pages 1 through 17.

## Exact Placement Specifications – CIFT-620-2D Return (Page 1)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 6 in Position 28.
  - 1 positioned on Line 18 in Position 80.
  - 1 positioned on Line 21 in Position 45.
  - 1 positioned on Line 51 in Position 45.
  - 1 positioned on Line 61 in Position 26.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21841) must be printed as specified on Page 1 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed on Page 1 of the return, except for Lines B, E, F, 1A, 1B, 1E, 5A, and 5C. In order to denote the value on those lines as a negative, **do not** use a negative sign or parentheses; instead, use the negative indicator fields. For the required specifications of the related printed fields, see the specifications below.

**Printed Variable Data Fields – CIFT-620-2D Return (Page 1)**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as "#####-###". NOTE: This is not the FEIN.	Line 5 Position(s) 50-60	Numeric (with hyphen)	11
Calendar Year Box	Check this box if it for Calendar Year Only	Line 10 Position(s) 12	Alpha	1
Income Tax Fiscal Year Beginning	This field should be formatted as "mm/dd".	Line 12 Position(s) 11-15	Numeric (with slash)	5
Income Tax Fiscal Year Ending	This field should be formatted as "mm/dd".	Line 14 Position(s) 11-15	Numeric (with slash)	5
Franchise Tax Fiscal Year Beginning	This field should be formatted as "mm/dd".	Line 12 Position(s) 25-29	Numeric (with slash)	5
Franchise Tax Fiscal Year Ending	This field should be formatted as "mm/dd".	Line 14 Position(s) 25-29	Numeric (with slash)	5

**Printed Variable Data Fields – CIFT-620-2D Return (Page 1) – continued**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Name Change Indicator	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 8 Position(s) 37	Alpha	1
Amended Return Indicator		Line 10 Position(s) 37	Alpha	1
Franchise Tax Filing Not Required Indicator		Line 12 Position(s) 37	Alpha	1
Income Tax Filing Not Required Indicator		Line 14 Position(s) 37	Alpha	1
First-time Filing Indicator		Line 16 Position(s) 37	Alpha	1
2015 Legislation Recovery Indicator		Line 18 Position(s) 37	Alpha	1
Final Return Indicator		Line 16 Position(s) 8	Alpha	1
Short Period Return Indicator		Line 18 Position(s) 8	Alpha	1
Legal Name	The legal name of the corporation.	Line 8 Position(s) 50-79	Alphanumeric	30
Trade Name	The trade name or DBA name of the corporation. Leave blank if not applicable.	Line 10 Position(s) 50-79	Alphanumeric	30
Address Line 1	Corporation's mailing address.	Line 12 Position(s) 50-79	Alphanumeric	30
Address Line 2		Line 14 Position(s) 50-79	Alphanumeric	30
City		Line 16 Position(s) 50-70	Alphanumeric	21
State		Line 16 Position(s) 72-73	Alpha	2
ZIP		Line 16 Position(s) 75-79	Numeric	5
Return Line A	Federal Employer Identification Number (FEIN) – This field should be formatted as "##-#####".	Line 21 Position(s) 29-38	Numeric (with hyphen)	10
Negative Indicator (Return Line B)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 23 Position(s) 26	Alpha	1
Return Line B	Federal Taxable Income	Line 23 Position(s) 32-43	Numeric	12
Return Line C	Federal Income Tax	Line 25 Position(s) 33-43	Numeric	11
Return Line D	Income Tax Apportionment Percentage – Round the percentage to 2 decimal places (###.##).	Line 27 Position(s) 36-41	Numeric (with decimal point)	6
Negative Indicator (Return Line E)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 29 Position(s) 26	Alpha	1
Return Line E	Gross Revenues	Line 29 Position(s) 29-43	Numeric	15
Negative Indicator (Return Line F)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 31 Position(s) 26	Alpha	1
Return Line F	Total Assets	Line 31 Position(s) 29-43	Numeric	15
Return Line G	NAICS Code	Line 19 Position(s) 69-74	Numeric	6
Return Line H	Principal Place of Business – Enter the state abbreviation for the location.	Line 21 Position(s) 70-71	Alpha	2
Return Line I—Yes	<b>One or the other of these indicators must be marked.</b> Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.	Line 23 Position(s) 71	Alpha	1
Return Line I—No		Line 23 Position(s) 79	Alpha	1
Return Line J—Yes	<b>One or the other of these indicators must be marked.</b> Print an "X" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "X" if applicable.	Line 25 Position(s) 71	Alpha	1
Return Line J—No		Line 25 Position(s) 79	Alpha	1

**Printed Variable Data Fields – CIFT-620-2D Return (Page 1) – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Return Line K	If answered "Yes" on Line J, enter FEIN of consolidated federal income tax return.	Line 27 Position(s) 69-78	Numeric (with hyphen)	10
Return Line L—Yes	<b>One or the other of these indicators must be marked.</b> Print an "x" (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the "x" if applicable.	Line 29 Position(s) 71	Alpha	1
Return Line L—No		Line 29 Position(s) 79	Alpha	1
Return Line M	Code of the Federal Form Filed	Line 31 Position(s) 69	Numeric	1
Return Line N	Code of the Entity Type	Line 33 Position(s) 69	Numeric	1
Negative Indicator (Return Line 1A)	Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 36 Position(s) 27	Alpha	1
Return Line 1A	Louisiana Net Income before Loss Adjustments and Federal Income Tax Deduction	Line 36 Position(s) 30-41	Numeric	12
Negative Indicator (Return Line 1B)	Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 38 Position(s) 27	Alpha	1
Return Line 1B	Subchapter S Corporation Exclusion	Line 38 Position(s) 30-41	Numeric	12
Return Line 1C	Loss Carryforward less Federal Tax Refund Applicable to Loss	Line 41 Position(s) 30-41	Numeric	12
Return Line 1C1	Loss Carryforward Utilized	Line 43 Position(s) 30-41	Numeric	12
Return Line 1C2	Act 123 Loss Utilization Recovery	Line 45 Position (s) 30-41	Numeric	12
Return Line 1D	Federal Income Tax Deduction	Line 47 Position(s) 32-41	Numeric	10
Return Line 1D1	Federal Disaster Relief Credits	Line 49 Position(s) 32-41	Numeric	10
Negative Indicator (Return Line 1E)	Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 51 Position(s) 27	Alpha	1
Return Line 1E	Louisiana Taxable Income	Line 51 Position(s) 31-41	Numeric	11
Exemption Code (Return Line 2)	<b>Print the Income Exemption Code</b> in the specified position in order to denote the Exemption Code indicator. Do not print a box, only the numeric code applicable.	Line 53 Position(s) 27	Numeric	1
Return Line 2	Louisiana Income Tax	Line 53 Position(s) 33-41	Numeric	9
Return Line 3	Total Nonrefundable Income Tax Credits	Line 55 Position(s) 34-41	Numeric	8
Return Line 4	Income Tax after Nonrefundable Credits	Line 57 Position(s) 34-41	Numeric	8
Negative Indicator (Return Line 5A)	Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 39 Position(s) 65	Alpha	1
Return Line 5A	Total Capital Stock, Surplus, and Undivided Profits	Line 39 Position(s) 68-79	Numeric	12
Return Line 5B	Franchise Tax Apportionment Percentage – Round the percentage to 2 decimal places (###.##).	Line 41 Position(s) 71-76	Numeric (with decimal point)	6
Negative Indicator (Return Line 5C)	Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 43 Position(s) 65	Alpha	1
Return Line 5C	Franchise Tax Base	Line 45 Position(s) 69-79	Numeric	11

Return Line 6	Amount of Assessed Value of Real and Personal Property in Louisiana in 2015	Line 45	Position(s) 71-79	Numeric	9
Exemption Code (Return Line 7)	Print the Franchise Exemption Code in the specified position in order to denote the Exemption Code indicator. Do not print a box, only the numeric code applicable.	Line 47	Position(s) 65	Numeric	1
Return Line 7	Louisiana Franchise Tax	Line 47	Position(s) 72-79	Numeric	8
Return Line 8	Total Nonrefundable Franchise Tax Credits	Line 49	Position(s) 72-79	Numeric	8
Return Line 9	Franchise Tax after Nonrefundable Credits	Line 51	Position(s) 72-79	Numeric	8
Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR	Line 61	Position(s) 62-65	Numeric	4

**NOTE:** On Line 1C, the fields for the loss carryforward and the applicable federal tax refund are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

## Exact Placement Specifications – CIFT-620-2D Return (Page 2)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 10 in Position 27.
  - 1 positioned on Line 10 in Position 60.
  - 1 positioned on Line 55 in Position 60.
  - 1 positioned on Line 56 in Position 27.
  - 1 positioned on Line 61 in Position 26.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21842) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

**Printed Variable Data Fields – CIFT-620-2D Return (Page 2)**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>Column 1 (Income Tax)</b>				
Return Line 10	Tax liability after priority 1 credits	Line 10 Position(s) 31-38	Numeric	8
Return Line 11	Louisiana Citizens Insurance Assessment Paid	Line 12 Position(s) 31-38	Numeric	8
Return Line 11A	Louisiana Citizens Insurance Credit	Line 14 Position(s) 31-38	Numeric	8
Return Line 11B	Refundable credits from Schedule RC-P2	Line 16 Position(s) 31-38	Numeric	8
Return Line 12	Total priority 2 credits	Line 18 Position(s) 31-38	Numeric	8
Return Line 13	Tax liability after priority 2 credits	Line 20 Position(s) 31-38	Numeric	8
Return Line 14	Overpayment after priority 2 credits	Line 22 Position(s) 31-38	Numeric	8
Return Line 15	Nonrefundable credits from Schedule NRC-P3	Line 24 Position(s) 31-38	Numeric	8



**Printed Variable Data Fields – CIFT-620-2D Return (Page 2) – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
<b>Column 1 (Income Tax) – continued</b>				
Return Line 16	Tax liability after priority 3 credits	Line 26 Position(s) 31-38	Numeric	8
Return Line 17A	Overpayment after priority 2 credits	Line 28 Position(s) 31-38	Numeric	8
Return Line 17B	Refundable credits from Schedule RC-P4	Line 30 Position(s) 31-38	Numeric	8
Return Line 17C	Credit carryforward from prior year return	Line 32 Position(s) 31-38	Numeric	8
Return Line 17D	Estimated payments	Line 34 Position(s) 31-38	Numeric	8
Return Line 17E	Payment made with extension	Line 36 Position(s) 31-38	Numeric	8
Return Line 17F	Total refundable credits and payments	Line 38 Position(s) 31-38	Numeric	8
Return Line 18	Overpayment	Line 40 Position(s) 31-38	Numeric	8
Return Line 19	Tax due	Line 42 Position(s) 31-38	Numeric	8
Return Line 22	Interest	Line 48 Position(s) 31-38	Numeric	8
Return Line 23	Delinquent filing penalty	Line 50 Position(s) 31-38	Numeric	8
Return Line 24	Delinquent payment penalty	Line 52 Position(s) 31-38	Numeric	8
Return Line 25	Additional donation to The Military Family Assistance Fund	Line 54 Position(s) 31-38	Numeric	8
Return Line 26	Total amount due	Line 56 Position(s) 31-38	Numeric	8
<b>Column 2 (Franchise Tax)</b>				
Return Line 10	Tax liability after priority 1 credits	Line 10 Position(s) 49-56	Numeric	8
Return Line 11B	Refundable credits from Schedule RC-P2	Line 16 Position(s) 49-56	Numeric	8
Return Line 12	Total priority 2 credits	Line 18 Position(s) 49-56	Numeric	8
Return Line 13	Tax liability after priority 2 credits	Line 20 Position(s) 49-56	Numeric	8
Return Line 14	Overpayment after priority 2 credits	Line 22 Position(s) 49-56	Numeric	8
Return Line 15	Nonrefundable credits from Schedule NRC-P3	Line 24 Position(s) 49-56	Numeric	8
Return Line 16	Tax liability after priority 3 credits	Line 26 Position(s) 49-56	Numeric	8
Return Line 17A	Overpayment after priority 2 credits	Line 28 Position(s) 49-56	Numeric	8
Return Line 17B	Refundable credits from Schedule RC-P4	Line 30 Position(s) 49-56	Numeric	8
Return Line 17C	Credit carryforward from prior year return	Line 32 Position(s) 49-56	Numeric	8
Return Line 17E	Payment made with extension	Line 36 Position(s) 49-56	Numeric	8
Return Line 17F	Total refundable credits and payments	Line 38 Position(s) 49-56	Numeric	8
Return Line 18	Overpayment	Line 40 Position(s) 49-56	Numeric	8
Return Line 19	Tax due	Line 42 Position(s) 49-56	Numeric	8
Return Line 20	Amount of income tax overpayment applied to franchise tax	Line 44 Position(s) 49-56	Numeric	8
Return Line 21	Net tax due	Line 46 Position(s) 49-56	Numeric	8
Return Line 22	Interest	Line 48 Position(s) 49-56	Numeric	8
Return Line 23	Delinquent filing penalty	Line 50 Position(s) 49-56	Numeric	8
Return Line 24	Delinquent payment penalty	Line 52 Position(s) 49-56	Numeric	8
Return Line 25	Additional donation to The Military Family Assistance Fund	Line 54 Position(s) 49-56	Numeric	8
Return Line 26	Total amount due	Line 56 Position(s) 49-56	Numeric	8
<b>Column 3 (Total)</b>				
Return Line 16	Tax liability after priority 3 credits	Line 26 Position(s) 67-75	Numeric	9
Return Line 18	Overpayment	Line 40 Position(s) 67-75	Numeric	9
Return Line 26	Total amount due	Line 56 Position(s) 67-75	Numeric	9

## Exact Placement Specifications – CIFT-620-2D Return (Page 3)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (5):**
- 1 positioned on Line 10 in Position 27.
  - 1 positioned on Line 10 in Position 80.
  - 1 positioned on Line 16 in Position 80.
  - 1 positioned on Line 61 in Position 26.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21843) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Return (Page 2)					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as "#####-###". NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
<b>Column 2 (Franchise Tax)</b>					
Return Line 27	Net overpayment	Line 10	Position(s) 49-56	Numeric	8
<b>Column 3 (Total)</b>					
Return Line 27	Net overpayment	Line 10	Position(s) 67-75	Numeric	9
Return Line 28	Amount of overpayment donated to The Military Family Assistance Fund	Line 12	Position(s) 67-75	Numeric	9
Return Line 29	Amount of overpayment to be refunded	Line 14	Position(s) 67-75	Numeric	9
Return Line 30	Amount of overpayment to be credited to 2017	Line 16	Position(s) 67-75	Numeric	9
<b>Declaration and Signature(s) of Officer/Preparer</b>					
Paid Preparer's ID	Social Security Number, PTIN, or FEIN of Paid Preparer	Line 50	Position(s) 64-72	Alphanumeric	9

## Exact Placement Specifications – CIFT-620-2D Return (Page 4)

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21844) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

### Requirements:

- **The 2-D barcode should be placed on Page 4 of the return on Lines 10-16 in Positions 27-61. The barcode must fit within this area of the form.**
- **The 2-D barcode should be placed on Page 4 of the return on Lines 29-36 in Positions 27-61. The barcode must fit within this area of the form.**
- **The 2-D barcode should be placed on Page 4 of the return on Lines 51-57 in Positions 27- 61. The barcode must fit within this area of the form.**
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

## Exact Placement Specifications – CIFT-620-2D Schedules NRC-P1 and RC-P4

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 11 in Position 51.
  - 1 positioned on Line 21 in Position 51.
  - 1 positioned on Line 39 in Position 46.
  - 1 positioned on Line 47 in Position 46.
  - 1 positioned on Line 61 in Position 27.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21845) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedules NRC-P1 and RC-P4					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
<b>Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits)</b>					
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 11	Position(s) 55-57	Numeric	3
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 2)		Line 13	Position(s) 55-57	Numeric	3
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 3)		Line 15	Position(s) 55-57	Numeric	3
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 4)		Line 17	Position(s) 55-57	Numeric	3
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 5)		Line 19	Position(s) 55-57	Numeric	3
Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 6)		Line 21	Position(s) 55-57	Numeric	3

**Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P1 and RC-P4 – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
<b>Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits) – continued</b>				
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 11 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 2)		Line 13 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 3)		Line 15 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 4)		Line 17 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 5)		Line 19 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Income Tax</b> (Line 6)		Line 21 Position(s) 61-68	Numeric	8
Total NRC-P1 Income Tax Credits (Line 7)	Add credit amounts claimed against Income Tax (Column A, Lines 1-6).	Line 23 Position(s) 61-68	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.	Line 11 Position(s) 70-77	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 2)		Line 13 Position(s) 70-77	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 3)		Line 15 Position(s) 70-77	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 4)		Line 17 Position(s) 70-77	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 5)		Line 19 Position(s) 70-77	Numeric	8
NRC-P1 Amount Claimed Against <b>Franchise Tax</b> (Line 6)		Line 21 Position(s) 70-77	Numeric	8
Total NRC-P1 Franchise Tax Credits (Line 8)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-6).	Line 25 Position(s) 70-77	Numeric	8
<b>Schedule RC-P4 (Refundable Priority 4 Tax Credits)</b>				
Refundable Priority 4 Tax Credit <b>Code</b> (Line 1)	Enter 3-character credit code. If not applicable, leave blank.	Line 39 Position(s) 50-52	Alphanumeric	3
Refundable Priority 4 Tax Credit <b>Code</b> (Line 2)		Line 41 Position(s) 50-52	Alphanumeric	3
Refundable Priority 4 Tax Credit <b>Code</b> (Line 3)		Line 43 Position(s) 50-52	Alphanumeric	3
Refundable Priority 4 Tax Credit <b>Code</b> (Line 4)		Line 45 Position(s) 50-52	Alphanumeric	3
Refundable Priority 4 Tax Credit <b>Code</b> (Line 5)		Line 47 Position(s) 50-52	Alphanumeric	3
RC-P4 Amount Claimed Against <b>Income Tax</b> (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 39 Position(s) 56-63	Numeric	8
RC-P4 Amount Claimed Against <b>Income Tax</b> (Line 2)		Line 41 Position(s) 56-63	Numeric	8
RC-P4 Amount Claimed Against <b>Income Tax</b> (Line 3)		Line 43 Position(s) 56-63	Numeric	8
RC-P4 Amount Claimed Against <b>Income Tax</b> (Line 4)		Line 45 Position(s) 56-63	Numeric	8
RC-P4 Amount Claimed Against <b>Income Tax</b> (Line 5)		Line 47 Position(s) 56-63	Numeric	8
Total RC-P4 Income Tax Credits (Line 6)	Add credit amounts claimed against Income Tax (Column A, Lines 1-5).	Line 49 Position(s) 56-63	Numeric	8

**Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P1 and RC-P4 – continued**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
<b>Schedule RC-P4 (Refundable Priority 4 Tax Credits) – continued</b>				
RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 39 Position(s) 69-76	Numeric	8
RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 2)		Line 41 Position(s) 69-76	Numeric	8
RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 3)		Line 43 Position(s) 69-76	Numeric	8
RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 4)		Line 45 Position(s) 69-76	Numeric	8
RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 5)		Line 47 Position(s) 69-76	Numeric	8
Total RC-P4 Franchise Tax Credits (Line 7)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5).	Line 51 Position(s) 69-76	Numeric	8

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

## Exact Placement Specifications – CIFT-620-2D Schedule NRC-P3 (Nonrefundable Priority 3 Tax Credits)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (5):**
- 1 positioned on Line 11 in Position 47.
  - 1 positioned on Line 21 in Position 47.
  - 1 positioned on Line 36 in Position 46.
  - 1 positioned on Line 61 in Position 26.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21846) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
<b>Part I – Nontransferable</b>					
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 11	Position(s) 50-52	Numeric	3
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 2)		Line 13	Position(s) 50-52	Numeric	3
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 3)		Line 15	Position(s) 50-52	Numeric	3
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 4)		Line 17	Position(s) 50-52	Numeric	3
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 5)		Line 19	Position(s) 50-52	Numeric	3
Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 6)		Line 21	Position(s) 50-52	Numeric	3
<b>Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3 – continued</b>					

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
<b>Part I – Nontransferable – continued</b>				
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 11 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 2)		Line 13 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 3)		Line 15 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 4)		Line 17 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 5)		Line 19 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 6)		Line 21 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.	Line 11 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 2)		Line 13 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 3)		Line 15 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 4)		Line 17 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 5)		Line 19 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 6)		Line 21 Position(s) 69-76	Numeric	8
<b>Part II – Transferable</b>				
Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 7)	Enter 3-digit credit code. If not applicable, leave blank.	Line 36 Position(s) 50-52	Numeric	3
Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 8)		Line 40 Position(s) 50-52	Numeric	3
Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 9)		Line 44 Position(s) 50-52	Numeric	3
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 7)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 36 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 8)		Line 40 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Income Tax</b> (Line 9)		Line 44 Position(s) 56-63	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 7)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.	Line 36 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 8)		Line 40 Position(s) 69-76	Numeric	8
NRC-P3 Amount Claimed Against <b>Franchise Tax</b> (Line 9)		Line 44 Position(s) 69-76	Numeric	8



**Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3 – continued**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
<b>Part II – Transferable – continued</b>				
LDR State Certification Number (Line 7A)	Enter the LDR State Certification Number from Form R-6135.	Line 38 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 8A)		Line 42 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 9A)		Line 46 Position(s) 9-34	Alphanumeric	26
Total NRC-P3 Income Tax Credits (Line 10)	Add credit amounts claimed against Income Tax (Column A, Lines 1-9).	Line 48 Position(s) 56-63	Numeric	8
Total NRC-P3 Franchise Tax Credits (Line 11)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-9).	Line 50 Position(s) 69-76	Numeric	8

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

## Exact Placement Specifications – CIFT-620-2D Schedule RC-P2 (Refundable Priority 2 Tax Credits)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 10 in Position 46.
  - 1 positioned on Line 18 in Position 46.
  - 1 positioned on Line 25 in Position 46.
  - 1 positioned on Line 41 in Position 46.
  - 1 positioned on Line 61 in Position 26.
  - 1 positioned on Line 61 in Position 80.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21847) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>Part I – Nontransferable</b>				
Refundable Priority 2 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 10 Position(s) 50-52	Numeric	3
Refundable Priority 2 Tax Credit <b>Code</b> (Line 2)		Line 12 Position(s) 50-52	Numeric	3
Refundable Priority 2 Tax Credit <b>Code</b> (Line 3)		Line 14 Position(s) 50-52	Numeric	3
Refundable Priority 2 Tax Credit <b>Code</b> (Line 4)		Line 16 Position(s) 50-52	Numeric	3
Refundable Priority 2 Tax Credit <b>Code</b> (Line 5)		Line 18 Position(s) 50-52	Numeric	3

**Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2 – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
<b>Part I – Nontransferable – continued</b>				
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 10 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 2)		Line 12 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 3)		Line 14 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 4)		Line 16 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 5)		Line 18 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.	Line 10 Position(s) 69-76	Numeric	8
RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 2)		Line 12 Position(s) 69-76	Numeric	8
RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 3)		Line 14 Position(s) 69-76	Numeric	8
RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 4)		Line 16 Position(s) 69-76	Numeric	8
RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 5)		Line 18 Position(s) 69-76	Numeric	8
<b>Part II – Transferable</b>				
Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 6)	Enter 3-character credit code. If not applicable, leave blank.	Line 25 Position(s) 50-52	Alphanumeric	3
Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 7)		Line 29 Position(s) 50-52	Alphanumeric	3
Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 8)		Line 33 Position(s) 50-52	Alphanumeric	3
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 6)	Enter amount of allowable credit claimed against corporation income tax in Column A.	Line 25 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 7)		Line 29 Position(s) 56-63	Numeric	8
RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 8)		Line 33 Position(s) 56-63	Numeric	8
LDR State Certification Number (Line 6A)	Enter the LDR State Certification Number from Form R-6135.	Line 27 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 7A)		Line 31 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 8A)		Line 35 Position(s) 9-34	Alphanumeric	26

**Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2 – continued**

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
<b>Part II – Transferable – continued</b>				
Total RC-P2 Income Tax Credits (Line 9)	Add credit amounts claimed against Income Tax (Column A, Lines 1-8).	Line 37 Position(s) 56-63	Numeric	8
Total RC-P2 Franchise Tax Credits (Line 10)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5).	Line 39 Position(s) 69-76	Numeric	8

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

## Exact Placement Specifications – CIFT-620-2D Schedule A and Schedule B

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (6):**

- 1 positioned on Line 6 in Position 38.
- 1 positioned on Line 41 in Position 32.
- 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21850) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

**Printed Variable Data Fields – CIFT-620-2D Schedule A**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Louisiana Revenue Account Number	This field should be formatted as "#####-###". NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
Schedule A- Line 1 Yes	At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?  Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 10 Position(s) 54	Alpha	1
Schedule A- Line 1 No	At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?  Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 13 Position(s) 54	Alpha	1
Line 1(1)	Federal Employer Identification Number	Line 10 Position(s) 61-70	Numeric w hyphen	10
Line 1(1)	Percentage	Line 10 Position(s) 74-79	Numeric(w/Decimal)	6
Line 1(2)	Federal Employer Identification Number	Line 12 Position(s) 61-70	Numeric w hyphen	10
Line 1(2)	Percentage	Line 12 Position(s) 74-79	Numeric(w/Decimal)	6
Line 1(3)	Federal Employer Identification Number	Line 13 Position(s) 61-70	Numeric w hyphen	10
Line 1(3)	Percentage	Line 13 Position(s) 74-79	Numeric(w/Decimal)	6
Line 1(4)	Federal Employer Identification Number	Line 15 Position(s) 61-70	Numeric w hyphen	10
Line 1(4)	Percentage	Line 15 Position(s) 74-79	Numeric(w/Decimal)	6
Line 1(5)	Federal Employer Identification Number	Line 16 Position(s) 61-70	Numeric w hyphen	10
Line 1(5)	Percentage	Line 16 Position(s) 74-79	Numeric(w/Decimal)	6
Schedule A- Line 2 Yes	At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?  Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 19 Position(s) 54	Alpha	1

**Printed Variable Data Fields – CIFT-620-2D Schedule A – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Schedule A- Line 2 No	At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock? Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 22 Position(s) 54	Alpha	1
Line 2(1)	Federal Employer Identification Number	Line 19 Position(s) 61-70	Numeric w hyphen	10
Line 2(1)	Percentage	Line 19 Position(s) 74-79	Numeric(w/Decimal)	6
Line 2(2)	Federal Employer Identification Number	Line 20 Position(s) 61-70	Numeric w hyphen	10
Line 2(2)	Percentage	Line 20 Position(s) 74-79	Numeric(w/Decimal)	6
Line 2(3)	Federal Employer Identification Number	Line 22 Position(s) 61-70	Numeric w hyphen	10
Line 2(3)	Percentage	Line 22 Position(s) 74-79	Numeric(w/Decimal)	6
Line 2(4)	Federal Employer Identification Number	Line 23 Position(s) 61-70	Numeric w hyphen	10
Line 2(4)	Percentage	Line 23 Position(s) 74-79	Numeric(w/Decimal)	6
Line 2(5)	Federal Employer Identification Number	Line 25 Position(s) 61-70	Numeric w hyphen	10
Line 2(5)	Percentage	Line 25 Position(s) 74-79	Numeric(w/Decimal)	6
Schedule A- Line 3 Yes	If you answered yes to Line I on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.  Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 28 Position(s) 54	Alpha	1
Schedule A- Line 3 No	If you answered No to Line I on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.  Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 31 Position(s) 54	Alpha	1
Line 3(1)	Federal Employer Identification Number	Line 27 Position(s) 61-70	Numeric w hyphen	10
Line 3(1)	Percentage	Line 27 Position(s) 74-79	Numeric(w/Decimal)	6
Line 3(2)	Federal Employer Identification Number	Line 29 Position(s) 61-70	Numeric w hyphen	10
Line 3(2)	Percentage	Line 29 Position(s) 74-79	Numeric(w/Decimal)	6
Line 3(3)	Federal Employer Identification Number	Line 31 Position(s) 61-70	Numeric w hyphen	10
Line 3(3)	Percentage	Line 31 Position(s) 74-79	Numeric(w/Decimal)	6

**Printed Variable Data Fields – CIFT-620-2D Schedule A– continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 3(4)	Federal Employer Identification Number	Line 32 Position(s) 61-70	Numeric w hyphen	10
Line 3(4)	Percentage	Line 32 Position(s) 74-79	Numeric(w/Decimal)	6
Line 3(5)	Federal Employer Identification Number	Line 34 Position(s) 61-70	Numeric w hyphen	10
Line 3(5)	Percentage	Line 34 Position(s) 74-79	Numeric(w/Decimal)	6

**Printed Variable Data Fields – CIFT-620-2D Schedule B**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 1A	Total Amount of Sales- Net Sales of Merchandise and / or Charges	Line 41 Position(s) 43-54	Alpha	12
Line 1A	Total Amount of Sales Net Sales of Merchandise and / or Charges Louisiana Taxable Income	Line 41 Position(s) 56-67	Numeric	12
Line 1B	Net Sales of Merchandise and / or Charges -Total Charges for Services	Line 43 Position(s) 43-54	Numeric	12
Line 1B	Net Sales of Merchandise and / or Charges -Louisiana Amount-Charges for Services	Line 43 Position(s) 56-67	Numeric	12
Line 1C	Net Sales of Merchandise and / or Charges -Total Amount Other Gross Apportionable Income	Line 45 Position(s) 43-54	Numeric	12
Line 1C	Net Sales of Merchandise and / or Charges -LA Amount Other Gross Apportionable Income	Line 45 Position(s) 56-67	Numeric	12
Line 1D	Total Net Sales of Merchandise and / or Charges- Add the Amounts in Columns 1 and 2	Line 47 Position(s) 43-54	Numeric	12
Line 1D	Total LA Amount - Net Sales of Merchandise and / or Charges- Total Add the Amounts in Columns 1 and 2	Line 47 Position(s) 56-67	Numeric	12
Line 1D	Percentage	Line 47 Position(s) 73-78	Numeric(w/Decimal)	6
Line 2	For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year. (See instructions.)Ratio not used. Check box.  Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 49 Position(s) 41	Alpha	1
Line 2	For Certain Oil and Gas Only- Wages, salaries, and other personal service compensation paid during the year/Total Amount	Line 49 Position(s) 43-54	Numeric	12
Line 2	For Certain Oil and Gas Only- Wages, salaries, and other personal service compensation paid during the year/Total Amount/ LA Amount	Line 49 Positions(s) 56-67	Numeric	12
Line 2	Percentage	Line 49 Positions(s) 73-78	Numeric(w/Decimal)	6



**Printed Variable Data Fields – CIFT-620-2D Schedule B- continued**

<b>Field Name</b>	<b>Comments</b>		<b>Field Type</b>	<b>Field Length</b>
Line 3	For Certain Oil and Gas Only- Income tax property ratio- Income Tax Property Ratio  Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 51 Positions(s) 55	Alpha	1
Line 3	Percentage	Line 51 Positions(s) 73-78	Numeric(w/Decimal)	6
Line 4	Percentage- ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 4 (See Instructions.)	Line 53 Positions(s) 73-78	Numeric	6
Line 5	Total of Percent in Column 3	Line 55 Position(s) 73-78	Numeric(w/Decimal)	6
Line 6	Average of Percent — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D	Line 57 Position(s) 73-78	Numeric(w/Decimal)	6

## Exact Placement Specifications – CIFT-620-2D Schedule C

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 11 in Position 61.
  - 1 positioned on Line 36 in Position 23.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21851) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed except for Line 3, Line 9, Lines 13 and 15.

Printed Variable Data Fields – CIFT-620-2D Schedule C					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as "#####-###". NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
<b>Intangible Assets- Located Everywhere</b>					
Line 1	Cash - Beginning of Year	Line 11	Position(s) 27-38	Numeric	12
Line 1	Cash - End of Year	Line 11	Position(s) 41-52	Numeric	12
Line 2	Notes and Accounts Receivable - Beginning of Year	Line 13	Position(s) 27-38	Numeric	12
Line 2	Notes and Accounts Receivable – End of Year	Line 13	Position(s) 41-52	Numeric	12
(Line 3)	Reserve for Bad Debts- Beginning of Year- Negative Amount	Line 15	Position(s) 27-38	Numeric	12
(Line 3)	Reserve for Bad Debts- End of Year- Negative Amount	Line 15	Position(s) 41-52	Numeric	12
Line 4	Investment in U.S. govt. obligations- Beginning of Year	Line 17	Position(s) 27-38	Numeric	12
Line 4	Investment in U.S. govt. obligations- End of Year	Line 17	Position(s) 41-52	Numeric	12

Printed Variable Data Fields – CIFT-620-2D Schedule C (continued)

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Line 5	Stock and Obligation Assets- Beginning of Year	Line 19 Position(s) 27-38	Numeric	12
Line 5	Stock and Obligation Assets- End of Year	Line 19 Position(s) 41-52	Numeric	12
Line 6	Other Investments- Beginning of Year	Line 21 Position(s) 27-38	Numeric	12
Line 6	Other Investments- End of Year	Line 21 Position(s) 41-52	Numeric	12
Line 7	Loans to Stockholders- Beginning of Year	Line 23 Position(s) 27-38	Numeric	12
Line 7	Loans to Stockholders- End of Year	Line 23 Position(s) 41-52	Numeric	12
Line 8	Other Intangible Assets- Beginning of Year	Line 25 Position(s) 27-38	Numeric	12
Line 8	Other Intangible Assets- End of Year	Line 25 Position(s) 41-52	Numeric	12
(Line 9)	Accumulated Depreciation- Beginning of Year	Line 27 Position(s) 27-38	Numeric	12
(Line 9)	Accumulated Depreciation- End of Year	Line 27 Position(s) 41-52	Numeric	12
Line 10	Accumulated Depreciation Add Line 1-9	Line 29 Position(s) 27-38	Numeric	12
Line 10	Accumulated Depreciation Add Line 1-9	Line 29 Position(s) 41-52	Numeric	12
<b>Real and Tangible Assets- Located Everywhere</b>				
Line 11	Inventories- Beginning of Year	Line 32 Position(s) 27-38	Numeric	12
Line 11	Inventories- End of Year	Line 32 Position(s) 41-52	Numeric	12
Line 12	Blds, and other depreciable Assets- Beginning of Year	Line 34 Position(s) 27-38	Numeric	12
Line 12	Blds, and other depreciable Assets- End of Year	Line 34 Position(s) 41-52	Numeric	12
(Line 13)	Accumulated Depreciation- Beginning of Year	Line 36 Position(s) 27-38	Numeric	12
(Line 13)	Accumulated Depletion- End of Year	Line 36 Position(s) 41-52	Numeric	12
Line 14	Depletable Assets- Beginning of Year	Line 38 Position(s) 27-38	Numeric	12
Line 14	Depletable Assets- Beginning of Year	Line 38 Position(s) 41-52	Numeric	12
(Line 15)	Accumulated Depletion- Beginning of Year	Line 40 Position(s) 27-38	Numeric	12
(Line 15)	Accumulated Depletion- End of Year	Line 40 Position(s) 41-52	Numeric	12
Line 16	Land- Beginning of Year	Line 42 Position(s) 27-38	Numeric	12
Line 16	Land- End of Year	Line 42 Position(s) 41-52	Numeric	12
Line 17	Other Real and Tangible Assets- Beginning of Year	Line 44 Position(s) 27-38	Numeric	12
Line 17	Other Real and Tangible Assets - End of Year	Line 44 Position(s) 41-52	Numeric	12
Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year	Line 46 Position(s) 27-38	Numeric	12
Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year	Line 46 Position(s) 41-52	Numeric	12
Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year	Line 48 Position(s) 27-38	Numeric	12
Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- End of Year	Line 48 Position(s) 41-52	Numeric	12
Line 20	Less real and tangible assets not used in production of net apportionable income- Beginning of Year	Line 50 Position(s) 27-38	Numeric	12
Line 20	Less real and tangible assets not used in production of net apportionable income- End of Year	Line 50 Position(s) 41-52	Numeric	12

Printed Variable Data Fields – CIFT-620-2D Schedule C (continued)

Field Name	Comments		Field Type	Field Length
Line 21	Balance- Subtract line 20 from Line 19- Beginning of Year	Line 52 Position(s) 27-38	Numeric	12
Line 21	Balance- Subtract line 20 from Line 19- Beginning of Year	Line 52 Position(s) 41-52	Numeric	12
Line 22	Beginning of year balance- End of Year	Line 54 Position(s) 41-52	Numeric	12
Line 23	Total Add Lines 21 and 22- End of Year	Line 56 Position(s) 41-52	Numeric	12
<b>Real and Tangible Assets- Located in Louisiana</b>				
Line 11	Inventories- Beginning of Year	Line 32 Position(s) 54-65	Numeric	12
Line 11	Inventories- End of Year	Line 32 Position(s) 68-79	Numeric	12
Line 12	Blds, and other depreciable Assets- Beginning of Year	Line 34 Position(s) 54-65	Numeric	12
Line 12	Blds, and other depreciable Assets- End of Year	Line 34 Position(s) 68-79	Numeric	12
(Line 13)	Accumulated Depreciation- Beginning of Year	Line 36 Position(s) 54-65	Numeric	12
(Line 13)	Accumulated Depletion- End of Year	Line 36 Position(s) 68-79	Numeric	12
Line 14	Depletable Assets- Beginning of Year	Line 38 Position(s) 54-65	Numeric	12
Line 14	Depletable Assets- End of Year	Line 38 Position(s) 68-79	Numeric	12
(Line 15)	Accumulated Depletion- Beginning of Year	Line 40 Position(s) 54-65	Numeric	12
(Line 15)	Accumulated Depletion- End of Year	Line 40 Position(s) 68-79	Numeric	12
Line 16	Land- Beginning of Year	Line 42 Position(s) 54-65	Numeric	12
Line 16	Land- End of Year	Line 42 Position(s) 68-79	Numeric	12
Line 17	Other Real and Tangible Assets- Beginning of Year	Line 44 Position(s) 54-65	Numeric	12
Line 17	Other Real and Tangible Assets- End of Year	Line 44 Position(s) 68-79	Numeric	12
Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year	Line 46 Position(s) 54-65	Numeric	12
Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year	Line 46 Position(s) 68-79	Numeric	12
Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year	Line 48 Position(s) 54-65	Numeric	12
Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- End of Year	Line 48 Position(s) 68-79	Numeric	12
Line 20	Line 20 Less real and tangible assets not used in production of net apportionable income- Beginning of Year	Line 50 Position(s) 54-65	Numeric	12
Line 20	Line 20 Less real and tangible assets not used in production of net apportionable income- End of Year	Line 50 Position(s) 68-79	Numeric	12
Line 21	Balance- Subtract line 20 from Line 19- Beginning of Year	Line 52 Position(s) 54-65	Numeric	12
Line 21	Balance- Subtract line 20 from Line 19- End of Year	Line 52 Position(s) 68-79	Numeric	12
Line 22	Beginning of year balance- End of Year	Line 54 Position(s) 68-79	Numeric	12
Line 23	Total Add Lines 21 and 22- End of Year	Line 56 Position(s) 68-79	Numeric	12
Line 24	Income Tax Property Ratio( Line 23, Column 4/Line23, Column 2)	Line 58 Position(s) 75-78	Numeric (w Decimal)	6

## Exact Placement Specifications – CIFT-620-2D Schedule D

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 6 in Position 18.
  - 1 positioned on Line 30 in Position 58.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21852) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.

Printed Variable Data Fields – CIFT-620-2D Schedule D					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as "#####-###". NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
Line 1A.	Total- Gross Receipts	Line 10	Position(s) 28-39	Numeric	12
Line 1B	Total- Less returns and allowances	Line 12	Position(s) 28-39	Numeric	12
Line 1C.	Balance, Subtract Line 1B from Line 1A	Line 14	Position(s) 28-39	Numeric	12
Line 2	Less: Cost of goods sold and/ or operations- Attach Schedule	Line 16	Position(s) 28-39	Numeric	12
Line 3	Gross Profit- Subtract Line 2 from Line 1C	Line 18	Position(s) 28-39	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule D – continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 4	Gross Rents	Line 20 Position(s) 28-39	Numeric	12
Line 5	Gross Royalties	Line 22 Position(s) 28-39	Numeric	12
Line 6	Income from estates, trusts, and partnerships	Line 24 Position(s) 28-39	Numeric	12
Line 7	Income from construction, repair, etc.	Line 26 Position(s) 28-39	Numeric	12
Line 8	Attach Schedule	Line 28 Position(s) 28-39	Numeric	12
Line 9	Add Lines 3 through 8.	Line 30 Position(s) 28-39	Numeric	12
Line 10	Compensation of Officers	Line 32 Position(s) 28-39	Numeric	12
Line 11	Salaries and wages (not deducted elsewhere)	Line 34 Position(s) 28-39	Numeric	12
Line 12	Repairs	Line 36 Position(s) 28-39	Numeric	12
Line 13	Bad Debt	Line 38 Position(s) 28-39	Numeric	12
Line 14	Rent	Line 40 Position(s) 28-39	Numeric	12
Line 15	Taxes and Licenses	Line 42 Position(s) 28-39	Numeric	12
Line 16	Interest	Line 44 Position(s) 28-39	Numeric	12
Line 17	Charitable Contributions	Line 46 Position(s) 28-39	Numeric	12
Line 18	Depreciation	Line 48 Position(s) 28-39	Numeric	12
Line 19	Depletion	Line 50 Position(s) 28-39	Numeric	12
Line 20	Advertising	Line 52 Position(s) 28-39	Numeric	12
Line 21	Pension, Profit Sharing, Stock Bonus, and Annuity Plans	Line 54 Position(s) 28-39	Numeric	12
Line 22	Other employee benefit plans	Line 10 Position(s) 66-77	Numeric	12
Line 23	Other Deductions	Line 12 Position(s) 66-77	Numeric	12
Line 24	Total Deductions- Add Line 10 through 23	Line 14 Position(s) 66-77	Numeric	12
Line 25	Net Income from All Sources- subtract Line 24 from 9	Line 16 Position(s) 66-77	Numeric	12
Line 26A	Net rents and royalties form immovable or corporeal movable property	Line 20 Position(s) 66-77	Numeric	12
Line 26B	Royalties from the use of patents, trademarks, etc.	Line 22 Position(s) 66-77	Numeric	12
Line 26C	Income from estates, trusts, and partnerships	Line 24 Position(s) 66-77	Numeric	12
Line 26D	Income from construction, repair, etc	Line 26 Position(s) 66-77	Numeric	12
Line 26E	Other Allocable Income	Line 28 Position(s) 66-77	Numeric	12
(Line 26F)	Allocable Expenses	Line 30 Position(s) 66-77	Numeric	12
Line 26G	Total allocable income from all sources	Line 32 Position(s) 66-77	Numeric	12
Line 27	Net income subject to apportionment- Subtract Line 26G from Line 25	Line 34 Position(s) 66-77	Numeric	12
Line 28	Net income apportioned to Louisiana	Line 36 Position(s) 66-77	Numeric	12
Line 29A	Net rents and Royalties and Royalties from immovable or corporeal movable property	Line 40 Position(s) 66-77	Numeric	12
Line 29B	Royalties form the use of patents, trademarks, etc.	Line 42 Position(s) 66-77	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule D– continued**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 29C	Royalties from the use of patents, trademarks, etc.	Line 44 Position(s) 66-77	Numeric	12
Line 29D	Income from construction, repair, etc.	Line 46 Position(s) 66-77	Numeric	12
Line 29E	Other Allocable Income	Line 48 Position(s) 66-77	Numeric	12
(Line 29F)	Allocable Expenses	Line 50 Position(s) 66-77	Numeric	12
Line 29G	Total Allocable Income from Louisiana Sources	Line 52 Position(s) 66-77	Numeric	12
Line 30	Louisiana Net Income before loss adjustments and federal income tax deduction- Add Line 28 and Line 29G	Line 54 Position(s) 66-77	Numeric	12

## Exact Placement Specifications – CIFT-620-2D Schedule E and Schedule G

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (5):**
- 1 positioned on Line 10 in Position 22.
  - 1 positioned on Line 39 in Position 42.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21853) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule E					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
<b>Schedule E- Reconciliation of Income Per Books with Income Per Return</b>					
Line 1	Net income per books	Line 8	Position(s) 31-42	Numeric	12
Line 2	Louisiana Income Tax	Line 10	Position(s) 31-42	Numeric	12
Line 3	Excess of Capital Loss over Capital Gains	Line 12	Position(s) 31-42	Numeric	12
Line 4	Taxable Income not recorded on books this year, but not deducted in this return:	Line 14	Position(s) 31-42	Numeric	12
<b>Line 5 Expenses Recorded on books this year</b>					
Line 5a	Depreciation	Line 18	Position(s) 31-42	Numeric	12
Line 5b	Depletion	Line 20	Position(s) 31-42	Numeric	12
Line 5c	Other	Line 22	Position(s) 31-42	Numeric	12
Line 6	Total- Add Line 1 through 5	Line 8	Position(s) 69-80	Numeric	12



**Printed Variable Data Fields – CIFT-620-2D Schedule E - Continues**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 7	Income recorded on books this year, but not included in this return	Line 10 Position(s) 69-80	Numeric	12
<b>Line 8 Deductions</b>				
Line 8a	Depreciation	Line 14 Position(s) 69-80	Numeric	12
Line 8b	Depletion	Line 16 Position(s) 69-80	Numeric	12
Line 8c	Other	Line 18 Position(s) 69-80	Numeric	12
Line 9	Total- Add Lines 7 and 8	Line 20 Position(s) 69-80	Numeric	12
Line 10	Net Income from all Sources per return- Subtract Line 9 from Line 6	Line 22 Position(s) 69-80	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule G**

<b>Field Name</b>	<b>Comments</b>		<b>Field Type</b>	<b>Field Length</b>
<b>Liabilities and Capital from Balance Sheet- Beginning of Year</b>				
Line 1, Col 1	Accounts Payable	Line 27 Position(s) 52-63	Numeric	12
Line 2, Col 1	Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred	Line 29 Position(s) 52-63	Numeric	12
Line 3, Col 1	Other current liabilities	Line 31 Position(s) 52-63	Numeric	12
Line 4, Col 1	Loans from stockholders	Line 33 Position(s) 52-63	Numeric	12
Line 5, Col 1	Due to subsidiaries and affiliates	Line 35 Position(s) 52-63	Numeric	12
Line 6, Col 1	Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred	Line 37 Position(s) 52-63	Numeric	12
Line 7, Col 1	Other liabilities	Line 39 Position(s) 52-63	Numeric	12
Line 8, Col 1	Capital stock: a. Preferred Stock	Line 41 Position(s) 52-63	Numeric	12
Line 8, Col 1	Capital stock: b. Common Stock	Line 43 Position(s) 52-63	Numeric	12
Line 9, Col 1	Paid-in or capital surplus	Line 45 Position(s) 52-63	Numeric	12
Line 10, Col 1	Surplus reserves	Line 47 Position(s) 52-63	Numeric	12
Line 11, Col 1	Earned surplus and undivided profits	Line 49 Position(s) 52-63	Numeric	12
Line 12, Col 1	Excessive reserves or undervalued assets	Line 51 Position(s) 52-63	Numeric	12
Line 13, Col 1	Total- Add Lines 1 through 12.	Line 53 Position(s) 52-63	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule G -Continues**

Field Name	Comments		Field Type	Field Length
<b>Liabilities and Capital from Balance Sheet- End of Year</b>				
Line 1, Col 2	Accounts Payable	Line 27 Position(s) 67-78	Numeric	12
Line 2, Col 2	Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred	Line 29 Position(s) 67-78	Numeric	12
Line 3, Col 2	Other current liabilities	Line 31 Position(s) 67-78	Numeric	12
Line 4, Col 2	Loans from stockholders	Line 33 Position(s) 67-78	Numeric	12
Line 5, Col 2	Due to subsidiaries and affiliates	Line 35 Position(s) 67-78	Numeric	12
Line 6, Col 2	Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred	Line 37 Position(s)	Numeric	12
Line 7, Col 2	Other liabilities	Line 39 Position(s) 67-78	Numeric	12
Line 8, Col 2	Capital stock: a. Preferred Stock	Line 41 Position(s) 67-78	Numeric	12
Line 8, Col 2	Capital stock: a. Common Stock	Line 43 Position(s) 67-78	Numeric	12
Line 9, Col 2	Paid-in or capital surplus	Line 45 Position(s) 67-78	Numeric	12
Line 10, Col 2	Surplus reserves	Line 47 Position(s) 67-78	Numeric	12
Line 11, Col 2	Earned surplus and undivided profits	Line 49 Position(s) 67-78	Numeric	12
Line 12, Col 2	Excessive reserves or undervalued assets	Line 51 Position(s) 67-78	Numeric	12
Line 13, Col 2	Total- Add Lines 1 through 12.	Line 53 Position(s) 67-78	Numeric	12

## Exact Placement Specifications – CIFT-620-2D Schedule F

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 9 in Position 14.
  - 1 positioned on Line 28 in Position 40.
  - 1 positioned on Line 62 in Position 79

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21854) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule F					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
<b>Schedule F</b> Reconciliation of Federal and Louisiana Net Income					
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
Line 1, Col 2	Enter the total net income calculated under federal law before special deductions	Line 12	Position(s) 67-78	Numeric	12
<b>Line 2</b> Additions to Federal Net Income					
Line 2a, Col 2	Louisiana income Tax	Line 16	Position(s) 67-78	Numeric	12
Line 2b, Col 2	Related Members, interest\ intangible\management fee expenses or cost. From Form R- 6950	Line 18	Position(s) 67-78	Numeric	12
Line 2c, Col 2	Other Additions	Line 20	Position(s) 67-78	Numeric	12
Line 2d, Col 2	Louisiana income Tax- Add Lines 2a through 2c	Line 22	Position(s) 67-78	Numeric	12

Printed Variable Data Fields – CIFT-620-2D Schedule F- Continues

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Subtractions from Federal Net Income				
Line 3a	Column 2 -Bank Dividends	Line 26 Position(s) 67-78	Numeric	12
Line 3b, Col 1	Dividends	Line 28 Position(s) 52-63	Numeric	12
Line 3b, Col 2	Dividends	Line 28 Position(s) 67-78	Numeric	12
Line 3c, Col 2	Interest	Line 30 Position(s) 67-78	Numeric	12
Line 3d, Col 1	Road Home- The amount included in federal taxable income	Line 32 Position(s) 52-63	Numeric	12
Line 3d, Col 2	Road Home- The amount included in federal taxable income	Line 32 Position(s) 67-78	Numeric	12
Line 3e, Col 1	LA depletion in excess federal depletion	Line 34 Position(s) 52-63	Numeric	12
Line 3e, Col 2	LA depletion in excess federal depletion	Line 34 Position(s) 67-78	Numeric	12
Line 3f, Col 1	Expenses not deducted on the federal return due to IRS Code Section 280C	Line 36 Position(s) 52-63	Numeric	12
Line 3f, Col 2	Expenses not deducted on the federal return due to IRS Code Section 280C	Line 36 Position(s) 67-78	Numeric	12
Line 3g, Col 2	Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950	Line 38 Position(s) 67-78	Numeric	12
Line 3h Act 123	Act 123 recovery (see instructions)	Line 40 Position(s) 67-78	Numeric	12
Line 3i, Col 1	Other Subtractions	Line 42 Position(s) 52-63	Numeric	12
Line 3i, Col 2	Other Subtractions	Line 42 Position(s) 67-78	Numeric	12
Line 3J, Col 2	Total Subtractions. Add Lines 3a through 3i	Line 44 Position(s) 67-78	Numeric	12
Line 4, Col 2	Louisiana Net Income from All Sources- This amount should agree with Schedule D, Line 25	Line 44 Position(s) 67-78	Numeric	12

## Exact Placement Specifications – CIFT-620-2D Schedule G1

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (5):**
- 1 positioned on Line 13 in Position 52.
  - 1 positioned on Line 40 in Position 56.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21855) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule G1				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>G-1 Computation of Franchise Tax Base</b>				
Line 1A	Common Stock- Include paid – in or Capital Surplus	Line 13 Position(s) 66-77	Numeric	12
Line 1B	Preferred Stock- Include paid in or Capital Surplus	Line 15 Position(s) 66-77	Numeric	12
Line 2	Add Line 1A and 1B	Line 17 Position(s) 66-77	Numeric	12
Line 3	Surplus and Undivided Profits	Line 19 Position(s) 66-77	Numeric	12
Line 4	Surplus Reserves- include any excessive reserves or undervalued assets	Line 21 Position(s) 66-77	Numeric	12
Line 5	Total Add Lines 2,3, and 4	Line 23 Position(s) 66-77	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule G1- Continues**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 6	Due to Subsidiaries and Affiliates- Do not net the receivables	Line 25 Position(s) 66-77	Numeric	12
Line 7	Deposit Liabilities to Affiliates- Include in the amount on Line 7	Line 27 Position(s) 66-77	Numeric	12
Line 8	Accounts Payable less than 180 days old- Include in the amount on Line 6	Line 29 Position(s) 66-77	Numeric	12
Line 9	Adjusted Debt to Affiliates- Subtract Line 7 and 8 from 6	Line 31 Position(s) 66-77	Numeric	12
Line 10 a	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9, IF both conditions of this line do not apply, skip to Line 10B	Line 33 Position(s) 66-77	Numeric	12
Line 10b	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	Line 35 Position(s) 66-77	Numeric	12
Line 11	Additional Surplus and Undivided Profits- See Instructions	Line 37 Position(s) 66-77	Numeric	12
<b>Schedule G1- Total Franchise Taxable Base</b>				
Line 12	Capital Stock: Common Stock	Line 40 Position(s) 66-77	Numeric	12
Line 12	Capital Stock: Preferred	Line 42 Position(s) 66-77	Numeric	12
Line 13	Paid in or Capital Surplus- Include Items of paid-in capital in excess of par value	Line 44 Position(s) 66-77	Numeric	12
Line 14	Surplus Reserves- Attach Schedule	Line 46 Position(s) 66-77	Numeric	12
Line 15	Earned Surplus and Undivided Profits	Line 48 Position(s) 66-77	Numeric	12
Line 16	Excessive Reserves or Undervalued Assets	Line 50 Position(s) 66-77	Numeric	12
Line 17	Additional Surplus and Undivided Profits- From Line 11 above	Line 52 Position(s) 66-77	Numeric	12
Line 18	Allowable Deductions- See instructions	Line 54 Position(s) 66-77	Numeric	12
Line 19	Total Capital, Surplus, and Undivided Profits- Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar	Line 56 Position(s) 66-77	Numeric	12

## Exact Placement Specifications – CIFT-620-2D Schedule H

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 11 in Position 17.
  - 1 positioned on Line 37 in Position 24.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21856) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed, except for Line 3, Line 9, Lines 13 and 15.

Printed Variable Data Fields – CIFT-620-2D Schedule H					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
<b>End of Year- Located Everywhere</b>					
Line 1	Cash	Line 11	Position(s) 37-48	Numeric	12
Line 2	Notes and accounts receivables	Line 13	Position(s) 37-48	Numeric	12
(Line 3)	Reserve for bad debts	Line 15	Position(s) 37-48	Numeric	12
Line 4	Investment in U.S. govt. obligations	Line 17	Position(s) 37-48	Numeric	12
Line 5	Stock and Obligations of subsidiaries	Line 19	Position(s) 37-48	Numeric	12
Line 6	Other Investments- Attach Schedule	Line 21	Position(s) 37-48	Numeric	12
Line 7	Loans to Stockholders	Line 23	Position(s) 37-48	Numeric	12
Line 8	Other Intangible Assets- Attach Schedule	Line 25	Position(s) 37-48	Numeric	12
(Line 9)	Accumulated Depreciation	Line 27	Position(s) 37-48	Numeric	12
Line 10	Total Intangible Assets- Add Line 1-9	Line 29	Position(s) 37-48	Numeric	12
Line 11	Inventories	Line 31	Position(s) 37-48	Numeric	12
Line 12	Bldgs, and other depreciable assets	Line 33	Position(s) 37-48	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule H- Continues**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
(Line 13)	Accumulated Depreciation	Line 35 Position(s) 37-48	Numeric	12
Line 14	Depletable Assets	Line 37 Position(s) 37-48	Numeric	12
(Line 15)	Accumulated Depletion	Line 39 Position(s) 37-48	Numeric	12
Line 16	Land	Line 41 Position(s) 37-48	Numeric	12
Line 17	Other real & tangible assets	Line 43 Position(s) 37-48	Numeric	12
Line 18	Excessive reserves, assets not reflected on books, or undervalued assets	Line 45 Position(s) 37-48	Numeric	12
Line 19	Total real and tangible assets- Add Line 11 through 18	Line 47 Position(s) 37-48	Numeric	12
Line 20 Total Assets	Total Assets- Add Line 10 and 19	Line 49 Position(s) 37-48	Numeric	12
<b>End of Year- Located In Louisiana</b>				
Line 1	Cash	Line 11 Position(s) 62-73	Numeric	12
Line 2	Notes and accounts receivables	Line 13 Position(s) 62-73	Numeric	12
(Line 3)	Reserve for bad debts	Line 15 Position(s) 62-73	Numeric	12
Line 4	Investment in U.S. govt. obligations	Line 17 Position(s) 62-73	Numeric	12
Line 5	Stock and Obligations of subsidiaries	Line 19 Position(s) 62-73	Numeric	12
Line 6	Other Investments- Attach Schedule	Line 21 Position(s) 62-73	Numeric	12
Line 7	Loans to Stockholders	Line 23 Position(s) 62-73	Numeric	12
Line 8	Other Intangible Assets- Attach Schedule	Line 25 Position(s) 62-73	Numeric	12
(Line 9)	Accumulated Depreciation	Line 27 Position(s) 62-73	Numeric	12
Line 10	Total Intangible Assets- Add Line 1-9	Line 29 Position(s) 62-73	Numeric	12
Line 11	Investories	Line 31 Position(s) 62-73	Numeric	12
Line 12	Bldgs, and other depreciable assets	Line 33 Position(s) 62-73	Numeric	12
(Line 13)	Accumulated Depreciation	Line 35 Position(s) 62-73	Numeric	12
Line 14	Depletable Assets	Line 37 Position(s) 62-73	Numeric	12
(Line 15)	Accumulated Depletion	Line 39 Position(s) 62-73	Numeric	12
Line 16	Land	Line 41 Position(s) 62-73	Numeric	12
Line 17	Other real & tangible assets	Line 43 Position(s) 62-73	Numeric	12
Line 18	Excessive reserves, assets not reflected on books, or undervalued assets	Line 45 Position(s) 62-73	Numeric	12
Line 19	Total real and tangible assets- Add Line 11 through 18	Line 47 Position(s) 62-73	Numeric	12
Line 20	Total Assets- Add Line 10 and 19	Line 49 Position(s) 62-73	Numeric	12
Line 21	Franchise Tax Property Ratio – Line 20, Column 2/ Line20, Col 1	Line 51 Position(s) 73-77	Numeric( w/ Decimal)	6



## Exact Placement Specifications – CIFT-620-2D Schedule I- Computation of Corporate Franchise Tax Apportionment Percentage

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 12 in Position 30.
  - 1 positioned on Line 32 in Position 60.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21857) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

### Printed Variable Data Fields – CIFT-620-2D Schedule I

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>Line 1 Net sales of merchandise, charges for services, and other revenues</b>				
Line 1A	Net sales of merchandise- Total Amount	Line 12 Position(s) 43-54	Numeric	12
Line 1A	Net Sales- Louisiana Amount	Line 12 Position(s) 56-67	Numeric	12
Line 1B	Charges for Services- Total Amount	Line 14 Position(s) 43-54	Numeric	12
Line 1B	Charges for services- LA Amount	Line 14 Position(s) 56-67	Numeric	12
Line 1Ci	Other Revenues- Rents and Royalties- Total Amount	Line 18 Position(s) 43-54	Numeric	12
Line 1Ci	Other Revenues- Rents and Royalties- LA Amount	Line 18 Position(s) 56-67	Numeric	12
Line 1Cii	Other Revenues- Dividends and Interest- Total Amount	Line 20 Position(s) 43-54	Numeric	12
Line 1Cii	Other Revenues- Dividends and Interest- LA Amount	Line 20 Position(s) 56-67	Numeric	12
Line 1Ciii	Other Dividends and Interest- Total Amount	Line 22 Position(s) 43-54	Numeric	12
Line 1Ciii	Other Dividends and Interest- LA Amount	Line 22 Position(s) 56-67	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule I- Continues**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 1Civ	All Other Revenue- Total Amount	Line 24 Position(s) 43-54	Numeric	12
Line 1Civ	All Other Revenue-LA Amount	Line 24 Position(s) 56-67	Numeric	12
1D	If ratio is not used check the box. Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 26 Position(s) 38	Alpha	1
1D	Total- Total Amount	Line 26 Position(s) 43-54	Numeric	12
1D	Total- LA Amount	Line 26 Position(s) 56-67	Numeric	12
1D	Total- Percent	Line 26 Position(s) 73-78	Numeric w/ Decimal)	6
Line 2	Franchise Tax Property Ratio Check Box- Schedule H, Line 21 Print an "x" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "x" if applicable.	Line 28 Position(s) 63	Alpha	1
Line 2	Franchise Tax Property Ratio - Schedule H, Line 21	Line 28 Position(s) 73-78	Numeric	6
Line 3	Total of Percents in Column 3	Line 30 Position(s) 73-78	Numeric	6
Line 4	Average of Percents- Divide Line 3 by number of Ratios. Enter here and on CIFT-620, Line 5B	Line 32 Position(s) 73-78	Numeric(w/ Decimal)	6

## Exact Placement Specifications – CIFT-620-2D Schedule J, Schedule K, and Schedule L

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

- Reference Points (6):**
- 1 positioned on Line 14 in Position 29.
  - 1 positioned on Line 37 in Position 34.
  - 1 positioned on Line 52 in Position 46.
  - 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21858) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-2D Schedule J- Calculation of Income Tax				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>Schedule J- Calculation of Income Tax</b>				
Line 1	Short Period Filers Checkbox Print an “x” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “x” if applicable.	Line 8 Position(s) 61	Alpha	1
Line 1	Enter the amount of net taxable income from CIFT-620, Line 1E	Line 8 Position(s) 67-78	Numeric	12
Line 2a	First \$25,000 of net taxable income – Net income in Each Bracket	Line 12 Position(s) 55-59	Numeric	5
Line 2b	First \$25,000 of net taxable income- Tax	Line 12 Position(s) 67-78	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule J- Calculation of Income Tax- Continues**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 2a	Next \$25,000 – Net Income in Each Bracket	Line 14 Position(s) 55-59	Numeric	5
Line 2b	Next \$25,000 – Tax	Line 14 Position(s) 67-78	Numeric	12
Line 2c	Next \$50,000- Net Income in Each Bracket	Line 16 Position(s) 55-59	Numeric	5
Line 2c	Next \$50,000- Tax	Line 16 Position(s) 67-78	Numeric	12
Line 2d	Next \$100,000, - Net Income in Each Bracket	Line 18 Position(s) 55-60	Numeric	6
Line 2d	Next \$100,000, - Tax	Line 18 Position(s) 67-78	Numeric	12
Line 2e	Next \$200,000- Net Income in Each Bracket	Line 20 Position(s) 50-61	Numeric	12
Line 2e	Next \$200,000- Tax	Line 20 Position(s) 67-78	Numeric	12
Line 3	Add amounts in Column 1, Line 2a through 2e and enter the result	Line 22 Position(s) 50-61	Numeric	12
Line 4	Add amounts in Column 2, Line 2a through 2e, Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2	Line 24 Position(s) 67-78	Numeric	12

**Printed Variable Data Fields – CIFT-620-2D Schedule K**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 1	Credit from Prior Year- Date This field should be formatted as "mmddyyyy".	Line 31 Position(s) 58-65	Numeric	8
Line 1	Credit from prior year return- Amount	Line 31 Position(s) 70-78	Numeric	9
Line 2	First Quarter Estimated Payment- Check Number	Line 33 Position(s) 46-54	Numeric	9
Line 2	Date -This field should be formatted as "mmddyyyy".	Line 33 Position(s) 58-65	Numeric	8
Line 2	First Quarter Estimated Payment- Amount	Line 33 Position(s) 70-78	Alpha	9
Line 3	Second quarter Estimated Payment- Check Number	Line 35 Position(s) 46-54	Numeric	9
Line 3	Date- This field should be formatted as "mmddyyyy".	Line 35 Position(s) 58-65	Numeric	8
Line 3	Second quarter Estimated Payment - Amount	Line 35 Position(s) 70-78	Numeric	9
Line 4	Third Quarter Estimated Payment- Check Number	Line 37 Position(s) 46-54	Numeric	9
Line 4	Date- This field should be formatted as "mmddyyyy".	Line 37 Position(s) 58-65	Numeric	8
Line 4	Third Quarter Estimated Payment- Amount	Line 37 Position(s) 70-78	Numeric	9
Line 5	Fourth Quarter Estimated Payment- Check Number	Line 39 Position(s) 46-54	Numeric	9
Line 5	Date- This field should be formatted as "mmddyyyy".	Line 39 Position(s) 58-65	Numeric	8
Line 5	Fourth Quarter Estimated Payment- Amount	Line 39 Position(s) 70-78	Numeric	9
Line 6	Payment Made with Extension- Check Number	Line 41 Position(s) 46-54	Numeric	9
Line 6	Date- This field should be formatted as "mmddyyyy".	Line 41 Position(s) 58-65	Numeric	8
Line 6	Payment Made with Extension - Amount	Line 41 Position(s) 70-78		9

**Printed Variable Data Fields – CIFT-620-2D Schedule L- Calculation of Franchise Tax**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Line 1	Short Period Check Box	Line 46 Position(s) 10	Alpha	1
Line 1	Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater	Line 46 Position(s) 67-78	Numeric	12
Line 2	Enter the amount of Line 1 or \$300,000, whichever is less	Line 48 Position(s) 71-76	Numeric	6
Line 3	Multiply the amount on line 2 by \$1.50 for each \$1,000 or major fraction and enter the result	Line 50 Position(s) 72-74	Numeric	3
Line 4	Subtract Line 2 from Line 1 and enter the result.	Line 52 Position(s) 67-78	Numeric	12
Line 5	Multiply the amount on line 4 by \$3.00 for each \$1,000 or major fraction and enter the result	Line 52 Position(s) 69-77	Numeric	9
Line 6	Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7	Line 36 Position(s) 69-77	Numeric	9

## Exact Placement Specifications – CIFT-620-2D Schedule M and N

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (6):**

- 1 positioned on Line 8 in Position 42.
- 1 positioned on Line 31 in Position 52.
- 1 positioned on Line 62 in Position 79.

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
- 1/2" from the bottom edge.

**Document Identification Number:** The document identification number (21859) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use "0" (zero) as the default.
- Negative amounts are **not** allowed.

**Printed Variable Data Fields – CIFT-620-2D Schedule M- Analysis of Schedule G, Line 11, Column 2**

<b>Field Name</b>	<b>Comments</b>	<b>Exact Placement on Grid</b>	<b>Field Type</b>	<b>Field Length</b>
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
<b>Schedule M- Analysis of Schedule G, Line 11, Column 2</b>				
Line 1	Balance at beginning of year	Line 8 Position(s) 24-35	Alpha	12
Line 2	Net Income Per Books	Line 10 Position(s) 24-35	Numeric	12
Line 3	Other increases- Attach Schedule	Line 12 Position(s) 24-35	Numeric	12
Line 4	Total – Add Line 1, 2, and 3	Line 14 Position(s) 24-35	Numeric	12
Line 5a	Distributions- Cash	Line 16 Position(s) 24-35	Numeric	12
Line 5b	Distributions- stock	Line 8 Position(s) 66-77	Numeric	12
Line 5c	Distributions- Property	Line 10 Position(s) 66-77	Numeric	12
Line 6	Other Decreases- Attach Schedule	Line 12 Position(s) 66-77	Numeric	12
Line 7	Total – Add Lines 5 and 6	Line 14 Position(s) 66-77	Numeric	12
Line 8	Balance at end of year- Subtract Line 7 from Line 4	Line 16 Position(s) 66-77	Numeric	12
<b>Schedule N- Additional Information Required</b>				
Line 1	Nature of Business Principal Products or Service in LA	Line 24 Position(s) 9-33	Alpha/Numeric	26
	Nature of Business Principal Products or Service in LA	Line 26 Positions(s) 9-33	Alpha/Numeric	26
	Nature of Business Principal Products or Service in LA	Line 28 Positions(s) 9-33	Alpha/Numeric	26
Line 1	Nature of Business Principal Products or Service Elsewhere	Line 31 Position(s) 9-33	Alpha/Numeric	26
Line 1	Nature of Business Principal Products or Service Elsewhere	Line 31 Position(s) 9-33	Alpha/Numeric	26
Line 1	Nature of Business Principal Products or Service Elsewhere	Line 31 Position(s) 9-33	Alpha/Numeric	26
Line 2	Date and State of Incorporation	Line 20 Position(s) 45-70	Numeric	13
Line 3	Parishes in which Property is located	Line 23 Position(s) 24-35	Alpha/Numeric	26
Line 3	Parishes in which Property is located	Line 25 Position(s) 24-35	Alpha/Numeric	26
Line 3	Parishes in which Property is located	Line 27 Position(s) 24-35	Alpha/Numeric	26

## 2-D Barcode Specifications: 2017 Corporate Income/ 2018 Franchise Tax Return (CIFT-620)

Requirements: Page 4

### Note:

**2017- 2018- 1<sup>st</sup> Barcode Mandatory, 2<sup>nd</sup> and 3<sup>rd</sup> Barcode Optional**  
**2018- 2019- All three Barcodes will be Mandated**

**Document Identification Number:** The document identification number (21844) must be printed as specified on the **Exact Placement Specifications** section of this document and positioned on Line 63 in Positions 76-80.

**Barcode:** The barcode must be printed as specified on the **Exact Placement Specifications** section Page 2 of this document and positioned as follow:

- 1/2" from the left edge, and
  - 1/2" from the bottom edge.
- 
- The 2-D barcode should be placed on Page 4 of the return on Lines 10-16 in Positions 27-61. The barcode must fit within this area of the form. This barcode is 1 of 3 printed on the page of substitute document.
  - Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
  - No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
  - All alpha characters must be in uppercase.
  - If a field is not applicable, leave blank unless specifically instructed otherwise.
  - Negative amounts are not accepted. If less than zero, enter zero.
  - Only whole dollar amounts should be entered.
  - Do not include supplemental information in the barcode.
  - Error correction level should be set to 4.

### Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 21841 for the Corporation Income and Franchise Return (CIFT-620-2D).
- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in



the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.

- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** – For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

**Trailer** – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:**

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6173<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
...	
...	
...	
*EOD*<CR>	

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

#### **Louisiana Corporate Income/Franchise Tax Return**

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

#### **2-D Barcode Sample**



## 2-D Barcode Fields for Form CIFT-620

Doc ids 21841- 21847, Schedule A, G, K, N

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T1</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is <b>LA</b> .
4	Numeric	5	Description	Value is <b>21841</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
<a href="#">CIFT-620 2D Return (Page 1)</a>				
CIFT -620 Corporation and Franchise Return Page 1				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	10	Louisiana Revenue Account Number	Louisiana Revenue Account Number NOTE: This is not the FEIN.
8	Binary	1	Calendar Year Check Box	Mark "1" for "Calendar Year Return". Mark "0" if not applicable
9	Numeric	8	Income Tax Fiscal Year Beginning	This field should be formatted as "mmddyyyy".
10	Numeric	8	Income Tax Fiscal Year Ending	This field should be formatted as "mmddyyyy".
11	Numeric	8	Franchise Tax Fiscal Year Beginning	This field should be formatted as "mmddyyyy".
12	Numeric	8	Franchise Tax Fiscal Year Ending	This field should be formatted as "mmddyyyy".
13	Binary	1	Name Change Indicator	Mark "1" if name has changed. Mark "0" if not applicable.
14	Binary	1	Amended Return Indicator	Mark "1" for an amended return. Mark "0" if not applicable.
15	Binary	1	Franchise Tax Filing Not Required Indicator	Mark "1" for a Not required to file Franchise Tax. Mark "0" if not applicable
16	Binary	1	Income Tax Filing Not Required Indicator	Mark "1" for a Not required to file Income Tax. Mark "0" if not applicable
17	Binary	1	First-time Filing Indicator	Mark "1" for a First –Time Filing Indicator. Mark "0" if not applicable
18	Binary	1	2015 Legislation Recovery Indicator	Mark "1" for a Legislation Recovery Indicator. Mark "0" if not applicable
19	Binary	1	Final Return Indicator	Mark "1" for a Final Return Indicator. Mark "0" if not applicable

**Government Specific Data (continued)**

Field No.	Field Type	Max. Field Length	Field Name	Comments
20	Binary	1	Short Period Return Indicator	Mark "1" for a Short Period Return Indicator. Mark "0" if not applicable
21	Alphanumeric	30	The legal name of the corporation.	The legal name of the corporation.
22	Alphanumeric	30	Trade Name	The trade name or DBA name of the corporation. Leave blank if not applicable.
23	Alphanumeric	30	Address Line 1	Corporation's mailing address.
24	Alphanumeric	30	Address Line 2	Corporation's mailing address.
25	Alphanumeric	21	City	Corporation's mailing address- City
26	Alpha	2	State	Corporation's mailing address- State
27	Alphanumeric	5	ZIP	Corporation's mailing address- Zip
28	Numeric	9	Return Line A	Federal Employer Identification Number (FEIN)
29	Binary	1	Negative Indicator (Return Line B)	Mark "1" for "Negative Indicator - Return Line B". Mark "0" if not applicable
30	Numeric	12	Return Line B	Federal Taxable Income
31	Numeric	11	Return Line C	Federal Income Tax
32	Numeric	5	Return Line D	Income Tax Apportionment Percentage
33	Binary	1	Negative Indicator (Return Line E)	Mark "1" for "Negative Indicator Return Line E". Mark "0" if not applicable
34	Numeric	15	Return Line E- Gross Revenues	Gross Revenues
35	Binary	1	Negative Indicator (Return Line F)	Mark "1" for "Negative Indicator Return Line F". Mark "0" if not applicable
36	Numeric	15	Return Line F	Total Assets
37	Numeric	6	Return Line G	NAICS Code
38	Alpha	2	Return Line H	Principal Place of Business – Enter the state abbreviation for the location.
39	Binary	1	Return Line I—Yes	Mark "1" for "Return Line I". Mark "0" if not applicable.
40	Binary	1	Return Line J—Yes	Mark "1" for "Return Line J -Yes". Mark "0" if not applicable.
41	Numeric	9	Return Line K	If answered "Yes" on Line J, enter FEIN of consolidated federal income tax return.
42	Binary	1	Return Line L—Yes	Mark "1" for "Negative Indicator Return Line I- Yes". Mark "0" if not applicable
43	Binary	1	Return Line M	Enter Code for Federal Form
44	Binary	1	Return Line N	Enter Type of Entity Code
45	Binary	1	Negative Indicator (Return Line 1A)	Mark "1" for "Negative Indicator Return Line IA- Yes". Mark "0" if not applicable
46	Numeric	12	Return Line 1A	Louisiana Net Income before Loss Adjustments and Federal Income Tax Deduction
47	Binary	1	Negative Indicator (Return Line 1B)	Mark "1" for "Negative Indicator Return Line I- Return Line 1B". Mark "0" if not applicable
48	Numeric	12	Return Line 1B	Subchapter S Corporation Exclusion
49	Numeric	12	Return Line 1C	Loss Carryforward less Federal Tax Refund Applicable to Loss

**Government Specific Data (continued)**

**CIFT-620 2D Return (Page 1) Continued**

Field No.	Field Type	Max. Field Length	Field Name	Comments
50	Numeric	12	Return Line 1C1	Loss Carryforward Utilized
51	Numeric	12	Return Line 1C2	Act 123 loss utilization recovery
52	Numeric	10	Return Line 1D	Federal Income Tax Deduction
53	Numeric	10	Return Line 1D1	Federal Disaster Relief Credits
54	Binary	1	Negative Indicator (Return Line 1E)	Mark "1" for "Negative Indicator Return Line 1E- Yes". Mark "0" if not applicable
55	Numeric	11	Return Line 1E	Louisiana Taxable Income
56	Binary	1	Return Line 2	Mark "1" for "LA Income Tax". Mark "0" if not applicable
57	Numeric	9	Return Line 2	Louisiana Income Tax
58	Numeric	8	Return Line 3	Total Nonrefundable Income Tax Credits.
59	Numeric	8	Return Line 4	Income Tax after Nonrefundable Credits
60	Binary	1	Negative Indicator (Return Line 5A)	Mark "1" for "Negative Indicator Return Line 5A- Yes". Mark "0" if not applicable
61	Numeric	12	Return Line 5A	Total Capital Stock, Surplus, and Undivided Profits
62	Numeric	5	Return Line 5B	Franchise Tax Apportionment Percentage –
63	Binary	1	Negative Indicator (Return Line 5C)	Mark "1" for "Negative Indicator Return Line 5C- Yes". Mark "0" if not applicable
64	Numeric	11	Return Line 5C	Franchise Tax Base
65	Numeric	9	Return Line 6	Amount of Assessed Value of Real and Personal Property in Louisiana in 2015
66	Binary	1	Return Line 7	Mark "1" for "Louisiana Franchise Indicator". Mark "0" if not applicable
67	Numeric	8	Return Line 7	Louisiana Franchise Tax
68	Numeric	8	Return Line 8	Total Nonrefundable Franchise Tax Credits
69	Numeric	8	Return Line 9	Franchise Tax after Nonrefundable Credits
70	Numeric	4	Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR

**Government Specific Data (continued)**

**CIFT- 620 2D Page 2**

Field No.	Field Type	Max. Field Length	Field Name	Comments
<b>Column 1 Income Tax</b>				
71	Numeric	8	Return Line 10	Tax liability after priority 1 credits
72	Numeric	8	Return Line 11	Louisiana Citizens Insurance Assessment Paid
73	Numeric	8	Return Line 11A	Louisiana Citizens Insurance Credit
74	Numeric	8	Return Line 11B	Refundable credits from Schedule RC-P2

75	Numeric	8	Return Line 12	Total priority 2 credits
76	Numeric	8	Return Line 13	Tax liability after priority 2 credits
77	Numeric	8	Return Line 14	Overpayment after priority 2 credits
78	Numeric	8	Return Line 15	Nonrefundable credits from Schedule NRC-P3
79	Numeric	8	Return Line 16	Tax liability after priority 3 credits
80	Numeric	8	Return Line 17A	Overpayment after priority 2 credits
81	Numeric	8	Return Line 17B	Refundable credits from Schedule RC-P4
82	Numeric	8	Return Line 17C	Credit carryforward from prior year return
83	Numeric	8	Return Line 17D	Estimated payments
84	Numeric	8	Return Line 17E	Payment made with extension
85	Numeric	8	Return Line 17F	Total refundable credits and payments
86	Numeric	8	Return Line 18	Overpayment.
87	Numeric	8	Return Line 18	Tax due
88	Numeric	8	Return Line 22	Interest
89	Numeric	8	Return Line 23	Delinquent filing penalty
90	Numeric	8	Return Line 24	Delinquent payment penalty
91	Numeric	8	Return Line 25	Additional donation to The Military Family Assistance Fund
92	Numeric	8	Return Line 26	Total amount due
<b>Column 2 Franchise Tax</b>				
93	Numeric	8	Return Line 10	Tax liability after priority 1 credits
94	Numeric	8	Return Line 11B	Refundable credits from Schedule RC-P2.
95	Numeric	8	Return Line 12	Total priority 2 credits
96	Numeric	8	Return Line 13	Tax liability after priority 2 credits
97	Numeric	8	Return Line 14	Overpayment after priority 2 credits
98	Numeric	8	Return Line 15	Nonrefundable credits from Schedule NRC-P3
99	Numeric	8	Return Line 16	Tax liability after priority 3 credits
100	Numeric	8	Return Line 17A	Overpayment after priority 2 credits
101	Numeric	8	Return Line 17B	Refundable credits from Schedule RC-P4
102	Numeric	8	Return Line 17C	Credit carryforward from prior year return
103	Numeric	8	Return Line 17E	Payment made with extension
104	Numeric	8	Return Line 17F	Total refundable credits and payments
105	Numeric	8	Return Line 18	Overpayment
106	Numeric	8	Return Line 19	Tax due
107	Numeric	8	Return Line 20	Amount of income tax overpayment applied to franchise tax
108	Numeric	8	Return Line 21	Net tax due
109	Numeric	8	Return Line 22	Interest
110	Numeric	8	Return Line 23	Delinquent filing penalty
111	Numeric	8	Return Line 24	Delinquent payment penalty
112	Numeric	8	Return Line 25	Additional donation to The Military Family Assistance Fund
113	Numeric	8	Return Line 26	Total amount due
<b>Column 3 (Total)</b>				
114	Numeric	9	Return Line 16	Tax liability after priority 3 credits
115	Numeric	9	Return Line 18	Overpayment
116	Numeric	9	Return Line 26	Total amount due

**CIFT-6202D Page 3**

**Column 2 (Franchise Tax)**

Field No.	Field Type	Max. Field Length	Field Name	Comments
117	Numeric	8	Return Line 27	Net overpayment

**Column 3 (Total)**

118	Numeric	9	Return Line 27	Net overpayment
119	Numeric	9	Return Line 28	Amount of overpayment donated to The Military Family Assistance Fund.
120	Numeric	9	Return Line 29	Amount of overpayment to be refunded
121	Numeric	9	Return Line 30	Amount of overpayment to be credited to 2018

**Declaration and Signature(s) of Officer/ Preparer**

122	Alphanumeric	9	Paid Preparer's ID	Social Security Number, PTIN, or FEIN of Paid Preparer
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**CIFT-6202D Schedule NRC-P1 and RC-P4 Page 5**

**Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits)**

Field No.	Field Type	Max. Field Length	Field Name	Comments
123	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
124	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 2)	
125	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 3)	
126	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 4)	
127	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 5)	
128	Numeric	3	Nonrefundable Priority 1 Tax Credit <b>Code</b> (Line 6)	
129	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 1)	Adjusted Overpayment – Return Line <b>36</b>
130	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 2)	Enter amount of allowable credit claimed against corporation income tax in Column A.
131	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 3)	
132	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 4)	
133	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 5)	
134	Numeric	8	NRC-P1 Amount Claimed Against <b>Income</b> Tax (Line 6)	

**Schedule NRC-P-1 (Nonrefundable Priority 1 Tax Credits)- continued**

Field No.	Field Type	Max. Field Length	Field Name	Comments
135	Numeric	8	Total NRC-P1 Income Tax Credits (Line 7)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.
136	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	
137	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 2)	
138	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 3)	
139	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 4)	
140	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 5)	
141	Numeric	8	NRC-P1 Amount Claimed Against <b>Franchise</b> Tax (Line 6)	
142	Numeric	8	Total NRC-P1 Franchise Tax Credits (Line 8)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-6).

**Schedule RC-P4 (Refundable Priority Tax Credits)**

143	Alphanumeric	3	Refundable Priority 4 Tax Credit <b>Code</b> (Line 1)	Enter 3-character credit code. If not applicable, leave blank.
144	Alphanumeric	3	Refundable Priority 4 Tax Credit <b>Code</b> (Line 2)	
145	Alphanumeric	3	Refundable Priority 4 Tax Credit <b>Code</b> (Line 3)	
146	Alphanumeric	3	Refundable Priority 4 Tax Credit <b>Code</b> (Line 4)	
147	Alphanumeric	3	Refundable Priority 4 Tax Credit <b>Code</b> (Line 5)	
148	Numeric	8	RC-P4 Amount Claimed Against <b>Income</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.
149	Numeric	8	RC-P4 Amount Claimed Against <b>Income</b> Tax (Line 2)	
150	Numeric	8	RC-P4 Amount Claimed Against <b>Income</b> Tax (Line 3)	
151	Numeric	8	RC-P4 Amount Claimed Against <b>Income</b> Tax (Line 4)	
152	Numeric	8	RC-P4 Amount Claimed Against <b>Income</b> Tax (Line 5)	
153	Numeric	8	Total RC-P4 Income Tax Credits (Line 6)	Add credit amounts claimed against Income Tax (Column A, Lines 1-5).
154	Numeric	8	RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.
155	Numeric	8	RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 2)	
156	Numeric	8	RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 3)	
157	Numeric	8	RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 4)	
158	Numeric	8	RC-P4 Amount Claimed Against <b>Franchise</b> Tax (Line 5)	
159	Numeric	8	Total RC-P4 <b>Franchise</b> Tax Credits (Line 7)	

**Schedule NRC-P3 (Refundable Priority Tax Credits) - Part 1- Nonrefundable Priority 3 Tax Credits Page 6**

**Schedule RC-P3 (Refundable Priority Tax Credits) - Part 1- Nontransferable**

Field No.	Field Type	Max. Field Length	Field Name	Comments
160	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
161	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 2)	
162	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 3)	
163	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 4)	
164	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 5)	
165	Numeric	3	Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 6)	
166	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.
167	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 2)	
168	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 3)	
169	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 4)	
170	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 5)	
171	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 6)	
172	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.
173	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 2)	
174	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 3)	
175	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 4)	
176	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 5)	
177	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 6)	



**Schedule NRC-P3- part II Transferable, Nonrefundable Priority 3 Tax Credits Page 6**

Field No.	Field Type	Max. Field Length	Field Name	Comments
178	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 7)	Enter 3-digit credit code. If not applicable, leave blank.
179	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 8)	
180	Numeric	3	Transferable, Nonrefundable Priority 3 Tax Credit <b>Code</b> (Line 9)	
181	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 7)	Enter amount of allowable credit claimed against corporation income tax in Column A.
182	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 8)	
183	Numeric	8	NRC-P3 Amount Claimed Against <b>Income</b> Tax (Line 9)	
184	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 7)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.
185	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 8)	
186	Numeric	8	NRC-P3 Amount Claimed Against <b>Franchise</b> Tax (Line 9)	
187	Alphanumeric	26	LDR State Certification Number (Line 7A)	Enter the LDR State Certification Number from Form R-6135.
188	Alphanumeric	26	LDR State Certification Number (Line 8A)	Enter the LDR State Certification Number from Form R-6135.
189	Alphanumeric	26	LDR State Certification Number (Line 9A)	Enter the LDR State Certification Number from Form R-6135.
190	Numeric	8	Total NRC-P3 Income Tax Credits (Line 10)	Enter amount of credit allowed. See instructions.
191	Numeric	8	Total NRC-P3 Franchise Tax Credits (Line 11)	Total Refundable Priority 4 Credits. Add Lines 1-5.

**Schedule RC-P2 Part 1 Refundable Priority 2 Tax Credits Page 7**

192	Numeric	10	Louisiana Revenue Account Number	Louisiana Revenue Account Number
193	Numeric	3	Refundable Priority 2 Tax Credit <b>Code</b> (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.
194	Numeric	3	Refundable Priority 2 Tax Credit <b>Code</b> (Line 2)	
195	Numeric	3	Refundable Priority 2 Tax Credit <b>Code</b> (Line 3)	
196	Numeric	3	Refundable Priority 2 Tax Credit <b>Code</b> (Line 4)	
197	Numeric	3	Refundable Priority 2 Tax Credit <b>Code</b> (Line 5)	

**Schedule RC-P2 Part 1 Refundable Priority 2 Tax Credits Page 7**

Field No.	Field Type	Max. Field Length	Field Name	Comments
198	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation income tax in Column A.
199	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 2)	
200	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 3)	
201	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 4)	
202	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 5)	
203	Numeric	8	RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 1)	Enter amount of allowable credit claimed against corporation franchise tax in Column B.
204	Numeric	8	RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line2)	
205	Numeric	8	RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 3)	
206	Numeric	8	RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line4)	
207	Numeric	8	RC-P2 Amount Claimed Against <b>Franchise</b> Tax (Line 5)	

**Schedule RC-P2 Part II Transferable, Refundable Priority 2 Tax Credits Page 7**

208	Alphanumeric	3	Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 6)	Enter 3-character credit code. If not applicable, leave blank.
209	Alphanumeric	3	Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 7)	
210	Alphanumeric	3	Transferable, Refundable Priority 3 Tax Credit <b>Code</b> (Line 8)	
211	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 6)	Enter amount of allowable credit claimed against corporation income tax in Column A.
212	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 7)	
213	Numeric	8	RC-P2 Amount Claimed Against <b>Income</b> Tax (Line 8)	
214	Alphanumeric	26	LDR State Certification Number (Line 6A)	Enter the LDR State Certification Number from Form R-6135.
215	Alphanumeric	26	LDR State Certification Number (Line 7A)	
216	Alphanumeric	26	LDR State Certification Number (Line 8A)	
217	Numeric	8	Total RC-P2 Income Tax Credits (Line 9)	Add credit amounts claimed against Income Tax (Column A, Lines 1-8).
218	Numeric	8	Total RC-P2 Franchise Tax Credits (Line 10)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5).

CIFT-620 2D Schedule A

Field No.	Field Type	Max. Field Length	Field Name	Comments
219	Binary	1	Schedule A- Line 1 Yes/No	At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?  Mark "1" for "Yes". Mark "0" for No
220	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
221	Numeric	5	Percentage	Percentage
222	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
223	Numeric	5	Percentage	Percentage
224	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
225	Numeric	5	Percentage	Percentage
226	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
227	Numeric	5	Percentage	Percentage
228	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
229	Numeric	5	Percentage	Percentage
230	Binary	1	Schedule A- Line 2 Yes/No	At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?  Mark "1" for "Yes". Mark "0" for No
231	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
232	Numeric	5	Percentage	Percentage
233	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
234	Numeric	5	Percentage	Percentage
235	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
236	Numeric	5	Percentage	Percentage
237	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
238	Numeric	5	Percentage	Percentage
239	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
240	Numeric	5	Percentage	Percentage
241	Binary	1	Schedule A- Line 3 Yes/No	If you answered yes to Line 1 on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.  Mark "1" for "Yes". Mark "0" for NO

242	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
243	Numeric	5	Percentage	Percentage
244	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
245	Numeric	5	Percentage	Percentage
246	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
247	Numeric	5	Percentage	Percentage
248	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
249	Numeric	5	Percentage	Percentage
250	Numeric	9	Federal Employer Identification Number	Federal Employer Identification Number
251	Numeric	5	Percentage	Percentage

**CIFT-620 2D Schedule G- Liabilities and Capital from Balance Sheet**

**CCIFT-620 2D Schedule G- Liabilities and Capital from Balance Sheet Continued- Liabilities and Capital from Balance Sheet- Beginning of Year**

Field No.	Field Type	Max. Field Length	Field Name	Comments
252	Numeric	12	Line 1, Col 1	Accounts Payable
253	Numeric	12	Line 2, Col 1	Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred
254	Numeric	12	Line 3, Col 1	Other current liabilities
255	Numeric	12	Line 4, Col 1	Loans from stockholders
256	Numeric	12	Line 5, Col 1	Due to subsidiaries and affiliates
257	Numeric	12	Line 6, Col 1	Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred
258	Numeric	12	Line 7, Col 1	Other liabilities
259	Numeric	12	Line 8, Col 1	Capital stock: a. Preferred Stock
260	Numeric	12	Line 8, Col 1	Capital stock: a. Common Stock
261	Numeric	12	Line 9, Col 1	Paid-in or capital surplus
262	Numeric	12	Line 10, Col 1	Surplus reserves
263	Numeric	12	Line 11, Col 1	Earned surplus and undivided profits
264	Numeric	12	Line 12, Col 1	Excessive reserves or undervalued assets
265	Numeric	12	Line 13, Col 1	Total- Add Lines 1 through 12.
<b>Liabilities and Capital from Balance Sheet- End of Year</b>				
266	Numeric	12	Line 1, Col 2	Accounts Payable
267	Numeric	12	Line 2, Col 2	Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred
268	Numeric	12	Line 3, Col 2	Other current liabilities
269	Numeric	12	Line 4, Col 2	Loans from stockholders

270	Numeric	12	Line 5, Col 2	Due to subsidiaries and affiliates
271	Numeric	12	Line 6, Col 2	Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred
272	Numeric	12	Line 7, Col 2	Other liabilities
273	Numeric	12	Line 8, Col 2	Capital stock: a. Preferred Stock
274	Numeric	12	Line 8, Col 2	Capital stock: a. Common Stock
275	Numeric	12	Line 9, Col 2	Paid-in or capital surplus
276	Numeric	12	Line 10, Col 2	Surplus reserves
277	Numeric	12	Line 11, Col 2	Earned surplus and undivided profits
278	Numeric	12	Line 12, Col 2	Excessive reserves or undervalued assets
279	Numeric	12	Line 13, Col 2	Total- Add Lines 1 through 12.

**Schedule K- Summary of Estimated Tax Payment**

**Schedule K- Summary of Estimated Tax Payments**

280	Numeric	8	Line 1	Credit from Prior Year- Date This field should be formatted as "mmddyyyy".
281	Numeric	9	Line 1	Credit from prior year return- Amount
282	Numeric	9	Line 2	First Quarter Estimated Payment- Check Number
283	Numeric	8	Line 2	Date -This field should be formatted as "mmddyyyy".
284	Numeric	9	Line 2	First Quarter Estimated Payment- Amount
285	Numeric	9	Line 3	Second quarter Estimated Payment- Check Number
286	Numeric	8	Line 3	Date- This field should be formatted as "mmddyyyy".
287	Numeric	9	Line 3	Second quarter Estimated Payment - Amount
288	Numeric	9	Line 4	Third Quarter Estimated Payment- Check Number
289	Numeric	8	Line 4	Date- This field should be formatted as "mmddyyyy".
290	Numeric	9	Line 4	Third Quarter Estimated Payment- Amount
291	Numeric	9	Line 5	Fourth Quarter Estimated Payment- Check Number
292	Numeric	8	Line 5	Date- This field should be formatted as "mmddyyyy".
293	Numeric	9	Line 5	Fourth Quarter Estimated Payment- Amount
294	Numeric	9	Line 6	Payment Made with Extension- Check Number
295	Numeric	8	Line 6	Date- This field should be formatted as "mmddyyyy".
296	Numeric	9	Line 6	Payment Made with Extension – Amount

**Schedule N- Summary of Estimated Tax Payment**

**Schedule N- Additional Information Required**

297	Alphanumeric	26	Line 1	Describe the nature of your business activity and specify your principal product or service in Louisiana
298	Alphanumeric	26	Line 1	Describe the nature of your business activity and specify your principal product or service in Elsewhere
299	Numeric	8	Line 2	Date of Corporation
300	Alphanumeric	2	Line- 2	State of Corporation
301	Alpha	26	Line 2	Indicate parishes in which property is located.

**Trailer**

302	Indicates the end of the data file. Value is *EOD*.			
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## 2-D Barcode Specifications: 2017 Corporate Income/Franchise Tax Return (CIFT-620)

### Schedules B, C, D, E, F, J

#### Requirements:

- The 2-D barcode should be placed on Page 4 of the return on Lines 29-36 in Positions 27-61. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

#### Barcode Layout:

4. Header Information
5. Government Specific Data
6. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T2.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 21841 for the Louisiana Corporation Income and Franchise (CIFT-620-2D).

- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provided by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** – For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

**Trailer** – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:**

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6173<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
...	
...	
...	
*EOD*<CR>	

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

### **Louisiana Corporate Income/Franchise Tax Return**

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

#### **2-D Barcode Sample**





## 2-D Barcode Specifications: 2017 Corporate Income/Franchise Tax Return (CIFT-620)

### Schedules B, C, D, E, F, J

Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T2</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is <b>LA</b> .
4	Numeric	5	Description	Value is <b>21841</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.
Government Specific Data				
7	Numeric	10	Revenue Account Number	Revenue Account Number
2017 CIFT-620 2D Schedule B- Computation of Income Tax Apportionment Percentage				
Field No.	Field Type	Max. Field Length	Field Name	Comments
8	Numeric	10	Revenue Account Number	Revenue Account Number
9	Numeric	12	Line 1A	Net Sales of Merchandise and / or Charges Total Amount Sales- Sales
10	Numeric	12	Line 1A	Net Sales of Merchandise and / or Charges Louisiana Amount-Sales
11	Numeric	12	Line 1B	Net Sales of Merchandise and / or Charges Total Amount Sales-Charges for Services
12	Numeric	12	Line 1B	Net Sales of Merchandise and / or Charges Louisiana Amount-Charges for Services
13	Numeric	12	Line 1C	Net Sales of Merchandise and / or Charges Total Amount Sales-Other Gross Apportionable Income
14	Numeric	12	Line 1C	Net Sales of Merchandise and / or Charges Louisiana Amount- Other Gross Apportionable Income
15	Numeric	12	Line 1D	Net Sales of Merchandise and / or Charges Total Amount Sales- Total Add the Amounts in Columns 1 and 2
16	Numeric	12	Line 1D	Net Sales of Merchandise and / or Charges Louisiana Amount- Total Add the Amounts in Columns 1 and 2
17	Numeric	5	Line 1D	Percentage

**2017 CIFT-620 2D Schedule B- Computation of Income Tax Apportionment Percentage (Continued)**

Field No.	Field Type	Field Length	Field Name	Comments
18	Binary	1	Line 2	For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year. (See instructions.)Ratio not used. Check box. Mark "1" for "Negative Indicator Return Line 5A- Yes". Mark "0" if not applicable
19	Numeric	12	Line 2	Line 2 Wages, salaries, and other personal service compensation paid during the year/ Total Amount
20	Numeric	12	Line 2	Line 2 Wages, salaries, and other personal service compensation paid during the year/ LA Amount
21	Numeric	5	Line 2	Percentage
22	Binary	1	Line 3	Income tax property ratio – Enter percentage from Schedule 2017C, Line 24. Mark "1" for "Ratio Not Used- Yes". Mark "0" if not applicable
23	Numeric	5	Line 3	Percentage
24	Numeric	5	Line 4	Percentage- ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 4 (See Instructions.)
25	Numeric	5	Line 5	Total of Percents in Column 3
26	Numeric	5	Line 6	Average of Percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.

**CIFT- 620 2D Schedule C- Computation of Corporate Income Tax Property Ratio**

**Computation of Corporate Income Tax Property Ratio- Located Everywhere- Intangible Assets**

27	Numeric	12	Line 1	Cash - Beginning of Year
28	Numeric	12	Line 1	Cash - End of Year
29	Numeric	12	Line 2	Notes and Accounts Receivable - Beginning of Year
30	Numeric	12	Line 2	Notes and Accounts Receivable – End of Year
31	Numeric	12	(Line 3)	Reserve for Bad Debts- Beginning of Year- Negative Amount
32	Numeric	12	(Line 3)	Reserve for Bad Debts- End of Year- Negative Amount
33	Numeric	12	Line 4	Investment in U.S. govt. obligations- Beginning of Year
34	Numeric	12	Line 4	Investment in U.S. govt. obligations- End of Year
35	Numeric	12	Line 5	Stock and Obligation Assets- Beginning of Year
36	Numeric	12	Line 5	Stock and Obligation Assets- End of Year
37	Numeric	12	Line 6	Other Investments- Beginning of Year
38	Numeric	12	Line 6	Other Investments- End of Year
39	Numeric	12	Line 7	Loans to Stockholders- Beginning of Year
40	Numeric	12	Line 7	Loans to Stockholders- End of Year
41	Numeric	12	Line 8	Other Intangible Assets- Beginning of Year

**CIFT- 620 2D Schedule C- Computation of Corporate Income Tax Property Ratio (Continued)**

Field No.	Field Type	Field Length	Field Name	Comments
42	Numeric	12	Line 8	Other Intangible Assets- End of Year
43	Numeric	12	(Line 9)	Accumulated Depreciation- Beginning of Year
44	Numeric	12	(Line 9)	Accumulated Depreciation- End of Year
45	Numeric	12	Line 10	Total Intangible Assets- Add Line 1 through 9- Beginning of Year
46	Numeric	12	Line 10	Total Intangible Assets- Add Line 1 through 9- End of Year
<b>Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located Everywhere</b>				
47	Numeric	12	Line 11	Inventories- Beginning of Year
48	Numeric	12	Line 11	Inventories- End of Year
49	Numeric	12	Line 12	Blds, and other depreciable Assets- Beginning of Year
50	Numeric	12	Line 12	Blds, and other depreciable Assets- End of Year
51	Numeric	12	(Line 13)	Accumulated Depreciation- Beginning of Year
52	Numeric	12	(Line 13)	Accumulated Depreciation- End of Year
53	Numeric	12	Line 14	Depletable Assets- Beginning of Year
54	Numeric	12	Line 14	Depletable Assets- End of Year
55	Numeric	12	(Line 15)	Accumulated Depletion- Beginning of Year
56	Numeric	12	(Line 15)	Accumulated Depletion- End of Year
57	Numeric	12	Line 16	Land- Beginning of Year
58	Numeric	12	Line 16	Land- End of Year
59	Numeric	12	Line 17	Other Real and Tangible Assets- Beginning of Year
60	Numeric	12	Line 17	Other Real and Tangible Assets - End of Year
61	Numeric	12	Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year
62	Numeric	12	Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year
63	Numeric	12	Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year
64	Numeric	12	Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- End of Year
65	Numeric	12	Line 20	Less real and tangible assets not used in production of net apportionable income- Beginning of Year
66	Numeric	12	Line 20	Less real and tangible assets not used in production of net apportionable income- End of Year
67	Numeric	12	Line 21	Balance- Subtract line 20 from Line 19- Beginning of Year
68	Numeric	12	Line 21	Balance- Subtract line 20 from Line 19- End of Year
69	Numeric	12	Line 22	Beginning of year balance- End of Year
70	Numeric	12	Line 23	Total Add Lines 21 and 22- End of Year
<b>Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located in Louisiana</b>				
71	Numeric	12	Line 11	Inventories- Beginning of Year
72	Numeric	12	Line 11	Inventories- End of Year
73	Numeric	12	Line 12	Blds, and other depreciable Assets- Beginning of Year

Field No.	Field Type	Field Length	Field Name	Comments
74	Numeric	12	Line 12	Blds, and other depreciable Assets- End of Year
75	Numeric	12	(Line 13)	Accumulated Depreciation- Beginning of Year
76	Numeric	12	(Line 13)	Accumulated Depletion- End of Year
77	Numeric	12	Line 14	Depletable Assets- Beginning of Year
78	Numeric	12	Line 14	Depletable Assets- End of Year
79	Numeric	12	(Line 15 )	Accumulated Depletion- Beginning of Year
80	Numeric	12	(Line 15)	Accumulated Depletion- End of Year
81	Numeric	12	Line 16	Land- Beginning of Year
82	Numeric	12	Line 16	Land- End of Year
83	Numeric	12	Line 17	Other Real and Tangible Assets- Beginning of Year
84	Numeric	12	Line 17	Other Real and Tangible Assets- End of Year
85	Numeric	12	Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year
86	Numeric	12	Line 18	Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year
87	Numeric	12	Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year
88	Numeric	12	Line 19	Total Real and Tangible Assets- Add Lines 11 through 18- End of Year
89	Numeric	12	Line 20	Line 20 Less real and tangible assets not used in production of net apportionable income- Beginning of Year
90	Numeric	12	Line 20	Line 20 Less real and tangible assets not used in production of net apportionable income- End of Year
91	Numeric	12	Line 21	Balance- Subtract line 20 from Line 19- Beginning of Year
92	Numeric	12	Line 21	Balance- Subtract line 20 from Line 19- End of Year
93	Numeric	12	Line 22	Beginning of year balance- End of Year
94	Numeric	12	Line 23	Total Add Lines 21 and 22- End of Year
95	Numeric	5	Line 24	Income Tax Property Ratio( Line 23, Column 4/Line23, Column 2)
<b>CIFT- 620 2D Schedule D- Computation of Louisiana Net Income</b>				
96	Numeric	12	Line 1A.	Total- Gross Receipts
97	Numeric	12	Line 1B	Total- Less returns and allowances
98	Numeric	12	Line 1C.	Balance, Subtract Line 1B from Line 1A
99	Numeric	12	Line 2	Less: Cost of goods sold and/ or operations- Attach Schedule
100	Numeric	12	Line 3	Gross Profit- Subtract Line 2 from Line 1C
101	Numeric	12	Line 4	Gross Rents
102	Numeric	12	Line 5	Gross Royalties
103	Numeric	12	Line 6	Income from estates, trusts, and partnerships
104	Numeric	12	Line 7	Income from construction, repair, etc.
105	Numeric	12	Line 8	Attach Schedule
106	Numeric	12	Line 9	Add Lines 3 through 8.
107	Numeric	12	Line 10	Compensation of Officers
108	Numeric	12	Line 11	Salaries and wages (not deducted elsewhere)

109	Numeric	12	Line 12	Repairs
110	Numeric	12	Line 13	Bad Debt
<b>CIFT- 620 2D Schedule D- Computation of Louisiana Net Income (Continued)</b>				
Field No.	Field Type	Field Length	Field Name	Comments
111	Numeric	12	Line 14	Rent
112	Numeric	12	Line 15	Taxes and Licenses
113	Numeric	12	Line 16	Interest
114	Numeric	12	Line 17	Charitable Contributions
115	Numeric	12	Line 18	Depreciation
116	Numeric	12	Line 19	Depletion
117	Numeric	12	Line 20	Advertising
118	Numeric	12	Line 21	Pension, Profit Sharing, Stock Bonus, and Annuity Plans
119	Numeric	12	Line 22	Other employee benefit plans
120	Numeric	12	Line 23	Other Deductions
121	Numeric	12	Line 24	Total Deductions- Add Line 10 through 23
122	Numeric	12	Line 25	Net Income from All Sources- subtract Line 24 from 9
			<b>Line 26 Allocable Income From All Sources</b>	
123	Numeric	12	Line 26A	Net rents and royalties form immovable or corporeal movable property
124	Numeric	12	Line 26B	Royalties from the use of patents, trademarks, etc.
125	Numeric	12	Line 26C	Income from estates, trusts, and partnerships
126	Numeric	12	Line 26D	Income from construction, repair, etc
127	Numeric	12	Line 26E	Other Allocable Income
128	Numeric	12	(Line 26F)	Allocable Expenses
129	Numeric	12	Line 26G	Total allocable income from all sources
130	Numeric	12	Line 27	Net income subject to apportionment- Subtract Line 26G from Line 25
131	Numeric	12	Line 28	Net income apportioned to Louisiana
			<b>Line 29 Allowable income from Louisiana Sources</b>	
132	Numeric	12	Line 29A	Net rents and Royalties and Royalties from immovable or corporeal movable property
133	Numeric	12	Line 29B	Royalties form the use of patents, trademarks, etc.
134	Numeric	12	Line 29C	Royalties form the use of patents, trademarks, etc.
135	Numeric	12	Line 29D	Income from construction, repair, etc.
136	Numeric	12	Line 29E	Other Allocable Income
137	Numeric	12	(Line 29F)	Allocable Expenses
138	Numeric	12	Line 29G	Total Allocable Income from Louisiana Sources
139	Numeric	12	Line 30	Louisiana Net Income before loss adjustments and federal income tax deduction- Add Line 28 and Line 29G

**CIFT- 620 2D Schedule E Reconciliation of Income Per Books with Income Per Return**

Field No.	Field Type	Field Length	Field Name	Comments
140	Numeric	12	Line 1	Net Income per books
141	Numeric	12	Line 2	Louisiana Income Tax
142	Numeric	12	Line 3	Excess of Capital Loss over Capital Gains
143	Numeric	12	Line 4	Taxable Income not recorded on books this year, but not deducted in this return:
			<b>Line 5 Expenses Recorded on books this year</b>	
144	Numeric	12	Line 5a	Depreciation
145	Numeric	12	Line 5b	Depletion
146	Numeric	12	Line 5c	Other
147	Numeric	12	Line 6	Total- Add Line 1 through 5
148	Numeric	12	Line 7	Income recorded on books this yea, but not included in this return
			<b>Line 8 Deductions</b>	<b>Deductions in this tax return not charged against book income this year:</b>
149	Numeric	12	Line 8a	Depreciation
150	Numeric	12	Line 8b	Depletion
151	Numeric	12	Line 8c	Other
152	Numeric	12	Line 9	Total- Add Lines 7 and 8
153	Numeric	12	Line 10	Net Income from all Sources per return- Subtract Line 9 from Line 6

**CIFT- 620 2D Schedule F Reconciliation of Federal and Louisiana Net Income**

154	Numeric	12	Line 1, Col 2	Enter the total net income calculated under federal law before special deductions
			<b>Line 2 Additions to Federal Net Income</b>	
155	Numeric	12	Line 2a, Col 2	Louisiana income Tax
156	Numeric	12	Line 2b, Col 2	Related Members, interest\ intangible\management fee expenses or cost. From Form R- 6950
157	Numeric	12	Line 2c, Col 2	Other Additions
158	Numeric	12	Line 2d, Col 2	Louisiana income Tax- Add Lines 2a through 2c
			<b>Line 3 Subtractions from Federal Net Income</b>	
159	Numeric	12	Line 3a	Column 2 -Bank Dividends
160	Numeric	12	Line 3b, Col 1	Dividends
161	Numeric	12	Line 3b, Col 2	Dividends
162	Numeric	12	Line 3c, Col 2	Interest
163	Numeric	12	Line 3d, Col 1	Road Home- The amount included in federal taxable income
164	Numeric	12	Line 3d, Col 2	Road Home- The amount included in federal taxable income
165	Numeric	12	Line 3e, Col 1	LA depletion in excess federal depletion
166	Numeric	12	Line 3e, Col 2	LA depletion in excess federal depletion
167	Numeric	12	Line 3f, Col 1	Expenses not deducted on the federal return due to IRS Code Section 280C
168	Numeric	12	Line 3f, Col 2	Expenses not deducted on the federal return due to IRS Code Section 280C
169	Numeric	12	Line 3g, Col 2	Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950
170	Numeric	12	Line 3h Act 123	Act 123 recovery (see intrusctions)
171	Numeric	12	Line 3i, Col 1	Other Subtractions

172	Numeric	12	Line 3i, Col 2	Other Subtractions
173	Numeric	12	Line 4	Total Subtractions. Add Lines 3a through 3i
174	Numeric	12	Line 4, Col 2	Louisiana Net Income from All Sources- This amount should agree with Schedule D, Line 25

**Government Specific Data- Schedule J**

Field No.	Field Type	Field Length	Field Name	Comments
<b>Schedule J- Calculation of Income Tax</b>				
175	Binary	1	Line 1	Short Period Filers Checkbox
176	Numeric	12	Line 1	Enter the amount of net taxable income from CIFT-620, Line 1E
<b>Line 2 Calculation of Tax</b>				
177	Numeric	5	Line 2a	First \$25,000 of net taxable income – Net income in Each Bracket
178	Numeric	12	Line 2b	First \$25,000 of net taxable income- Tax
179	Numeric	5	Line 2a	Next \$25,000 – Net Income in Each Bracket
180	Numeric	12	Line 2b	Next \$25,000 – Tax
181	Numeric	5	Line 2c	Next \$50,000- Net Income in Each Bracket
182	Numeric	12	Line 2c	Next \$50,000- Tax
183	Numeric	6	Line 2d	Next \$100,000, - Net Income in Each Bracket
184	Numeric	12	Line 2d	Next \$100,000, - Tax
185	Numeric	12	Line 2e	Over \$200,000- Net Income in Each Bracket
186	Numeric	12	Line 2e	Over \$200,000- Tax
187	Numeric	12	Line 3	Add amounts in Column 1, Line 2a through 2e and enter the result
188	Numeric	12	Line 4	Add amounts in Column 2, Line 2a through 2e, Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2
<b>Trailer</b>				
189			Indicates the end of the data file. Value is *EOD*.	

## 2-D Barcode Specifications: 2017 Corporate Income/Franchise Tax Return (CIFT-620)

### Schedules G-1, H, L, M

#### Requirements:

- The 2-D barcode should be placed on Page 4 of the return on Lines 51-57 in Positions 27- 61. The barcode must fit within this area of the form.
- Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
- No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
- All alpha characters must be in uppercase.
- If a field is not applicable, leave blank unless specifically instructed otherwise.
- Negative amounts are not accepted. If less than zero, enter zero.
- Only whole dollar amounts should be entered.
- Do not include supplemental information in the barcode.
- Error correction level should be set to 4.

#### Barcode Layout:

7. Header Information
8. Government Specific Data
9. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

- **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T3.
- **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
- **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service's official state abbreviations. For Louisiana, use LA.
- **Description** is an alphanumeric identifier used to describe the form being processed. Use 21841 for the Louisiana Corporation Income/Franchise (CIFT-620-2D).



- **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provided by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be "0"; revisions thereafter will increase numerically.
- **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** – For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

**Trailer** – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:**

T1<CR>	(Header Version Number)
9999<CR>	(Developer Code)
LA<CR>	(Jurisdiction)
6173<CR>	(Description)
0<CR>	(Specification Version)
1.0<CR>	(Software Version)
...	
...	
...	
*EOD*<CR>	

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

### Louisiana Corporate Income/Franchise Tax Return

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

#### 2-D Barcode Sample



Header Information				
Field No.	Field Type	Field Length	Field Name	Comments
1	Alphanumeric	2	Header Version	Value is <b>T3</b> .
2	Numeric	4	Developer Code	4-digit code (See Appendix 1 of the <a href="#">2-D Bar Coding Standards</a> .) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below
3	Alpha	2	Jurisdiction	Value is <b>LA</b> .
4	Numeric	5	Description	Value is <b>21841</b> .
5	Numeric	1	Specification Version	Value is <b>0</b> .
6	Alphanumeric	10	Software/Form Version	Vendor-defined version number that reflects the software and form revision used to produce the barcode.

Government Specific Data				
Field No.	Field Type	Max. Field Length	Field Name	Comments
7	Numeric	10	Louisiana Revenue Account Number	Louisiana Revenue Account Number NOTE: This is not the FEIN.

Schedule G1- Computation of Franchise Tax Base				
Capital Stock				
8	Numeric	12	Line 1A	Common Stock- Include paid – in or Capital Surplus
9	Numeric	12	Line 1B	Preferred Stock- Include paid in or Capital Surplus
10	Numeric	12	Line 2	Add Line 1A and 1B
11	Numeric	12	Line 3	Surplus and Undivided Profits
12	Numeric	12	Line 4	Surplus Reserves- include any excessive reserves or undervalued assets
13	Numeric	12	Line 5 l	Total Add Lines 2,3, and 4
14	Numeric	12	Line 6	Due to Subsidiaries and Affiliates- Do not net the receivables
15	Numeric	12	Line 7	Deposit Liabilities to Affiliates- Include in the amount on Line 7
16	Numeric	12	Line 8	Accounts Payable less than 180 days old- Include in the amount on Line 6
17	Numeric	12	Line 9	Adjusted Debt to Affiliates-Subtract Line 7 and 8 from 6
18	Numeric	12	Line 10 a	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9, IF both conditions of this line do not apply, skip to Line10B
19	Numeric	12	Line 10b	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.
20	Numeric	12	Line 11	Additional Surplus and Undivided Profits- See Instructions
Total Franchise Taxable Base				
21	Numeric	12	Line 12	Capital Stock: Common Stock
22	Numeric	12	Line 12	Capital Stock: Preferred
23	Numeric	12	Line 13	Paid in or Capital Surplus- Include Items of paid-in capital in excess of par value
24	Numeric	12	Line 14	Surplus Reserves- Attach Schedule
25	Numeric	12	Line 15	Earned Surplus and Undivided Profits
26	Numeric	12	Line 16	Excessive Reserves or Undervalued Assets

**Government Specific Data (continued)**

Field No.	Field Type	Max. Field Length	Field Name	Comments
<b>Schedule G1- Computation of Franchise Tax Base- Total Franchise Taxable Base- Continued</b>				
27	Numeric	12	Line 17	Additional Surplus and Undivided Profits- From Line 11 above
28	Numeric	12	Line 18	Allowable Deductions- See instructions
29	Numeric	12	Line 19	Total Capital, Surplus, and Undivided Profits- Add Lines 12 through 18. Also enter the total on CIFT-620, Lin e5A. Round to the nearest dollar
<b>Government Specific Data- Schedule H- Computation of Corporate Franchise Tax Property Ratio</b>				
<b>End of Year- Located Everywhere</b>				
30	Numeric	12	Line 1	Cash
31	Numeric	12	Line 2	Notes and accounts receivables
32	Numeric	12	(Line 3)	Reserve for bad debts
33	Numeric	12	Line 4	Investment in U.S. govt. obligations
34	Numeric	12	Line 5	Stock and Obligations of subsidiaries
35	Numeric	12	Line 6	Other Investments- Attach Schedule
36	Numeric	12	Line 7	Loans to Stockholders
37	Numeric	12	Line 8	Other Intangible Assets- Attach Schedule
38	Numeric	12	(Line 9)	Accumulated Depreciation
39	Numeric	12	Line 10	Total Intangible Assets- Add Line 1-9
40	Numeric	12	Line 11	Inventories
41	Numeric	12	Line 12	Bldgs, and other depreciable assets
42	Numeric	12	(Line 13)	Accumulated Depreciation
43	Numeric	12	Line 14	Depletable Assets
44	Numeric	12	(Line 15)	Accumulated Depletion
45	Numeric	12	Line 16	Land
46	Numeric	12	Line 17	Other real & tangible assets
47	Numeric	12	Line 18	Excessive reserves, assets not reflected on books, or undervalued assets
48	Numeric	12	Line 19	Total real and tangible assets- Add Line 11 through 18
49	Numeric	12	Line 20	Total Assets- Add Line 10 and 19
<b>End of Year- Located in Louisiana</b>				
50	Numeric	12	Line 1	Cash
51	Numeric	12	Line 2	Notes and accounts receivables
52	Numeric	12	(Line 3)	Reserve for bad debts
53	Numeric	12	Line 4	Investment in U.S. govt. obligations
54	Numeric	12	Line 5	Stock and Obligations of subsidiaries
55	Numeric	12	Line 6	Other Investments- Attach Schedule
56	Numeric	12	Line 7	Loans to Stockholders
57	Numeric	12	Line 8	Other Intangible Assets- Attach Schedule
58	Numeric	12	(Line 9)	Accumulated Depreciation
59	Numeric	12	Line 10	Total Intangible Assets- Add Line 1-9
60	Numeric	12	Line 11	Inventories
61	Numeric	12	Line 12	Bldgs, and other depreciable assets

**Schedule H- Computation of Corporate Franchise Tax Property Ratio ( continued)**

Field No.	Field Type	Max. Field Length	Field Name	Comments
62	Numeric	12	(Line 13)	Accumulated Depreciation
63	Numeric	12	Line 14	Depletable Assets
64	Numeric	12	(Line 15)	Accumulated Depletion
65	Numeric	12	Line 16	Land
66	Numeric	12	Line 17	Other real & tangible assets
67	Numeric	12	Line 18	Excessive reserves, assets not reflected on books, or undervalued assets
68	Numeric	12	Line 19	Total real and tangible assets- Add Line 11 through 18
69	Numeric	12	Line 20	Total Assets- Add Line 10 and 19
70	Numeric	5	Line 21	Franchise Tax Property Ratio – Line 20, Column 2/ Line20, Col 1

**Schedule I- Computation of Corporate Franchise Tax Apportionment Percentage**

71	Numeric	12	Line 1A	Net sales of merchandise- Total Amount
72	Numeric	12	Line 1A	Net Sales- Louisiana Amount
73	Numeric	12	Line 1B	Charges for Services- Total Amount
74	Numeric	12	Line 1B	Charges for services- LA Amount
75	Numeric	12	Line 1Ci	Other Revenues- Rents and Royalties- Total Amount
76	Numeric	12	Line 1Ci	Other Revenues- Rents and Royalties- LA Amount
77	Numeric	12	Line 1Cii	Other Revenues- Dividends and Interest- Total Amount
78	Numeric	12	Line 1Cii	Other Revenues- Dividends and Interest- LA Amount
79	Numeric	12	Line 1Ciii	Other Dividends and Interest- Total Amount
80	Numeric	12	Line 1Ciii	Other Dividends and Interest- LA Amount
81	Numeric	12	Line 1Civ	All Other Revenue- Total Amount
82	Numeric	12	Line 1Civ	All Other Revenue-LA Amount
83	Binary	1	1D	If ratio is not used check the box.
84	Numeric	12	1D	Total- Total Amount
85	Numeric	12	1D	Total- LA Amount
86	Numeric	5	1D	Total- Percent
87	Binary	1	Line 2	Franchise Tax Property Ratio- Schedule H, Line 21
88	Numeric	5	Line 2	Franchise Tax Property Ratio- Schedule H, Line 21
89	Numeric	5	Line 3	Line 3 Total of Applicable Percents in Column 3
90	Numeric	5	Line 4	Line 4 Average of Percents- Divide Line 3 by applicable number of ratios

**Schedule L- Calculation of Franchise Tax**

91	Binary	1	Line 1	Short Period Check Box
92	Numeric	12	Line 1	Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater
93	Numeric	6	Line 2	Enter the amount of Line 1 or \$300,000, whichever is less
94	Numeric	3	Line 3	Multiply the amount on line 2 by \$1.50 for each \$1,000 or major fraction and enter the result
95	Numeric	12	Line 4	Subtract Line 2 from Line 1 and enter the result.
96	Numeric	9	Line 5	Multiply the amount on line 4 by \$3.00 for each \$1,000 or major fraction and enter the result
97	Numeric	9	Line 6	Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7

**Schedule M Analysis of Schedule G, Line 11, Column 2 Earned Surplus and Undivided Profits per Books**

98	Numeric	12	Line 1	Balance at beginning of year
99	Numeric	12	Line 2	Net Income Per Books
100	Numeric	12	Line 3	Other increases- Attach Schedule
101	Numeric	12	Line 4	Total – Add Line 1, 2, and 3
102	Numeric	12	Line 5a	Distributions- Cash
103	Numeric	12	Line 5b	Distributions- stock
104	Numeric	12	Line 5c	Distributions- Property
105	Numeric	12	Line 6	Other Decreases- Attach Schedule
106	Numeric	12	Line 7	Total – Add Lines 5 and 6
107	Numeric	12	Line 8	Balance at end of year- Subtract Line 7 from Line 4
<b>Trailer</b>				
108			Indicates the end of the data file. Value is *EOD*.	

## Test Samples:

For approval, please submit hardcopy samples of the following:

- Three(3) blank samples of the return and schedules and
- One (1) sample of the return, Schedules NRC-P1/RC-P4, NRC-P3, and RC-P2 and Schedules A through N that have all printed variable data fields fully filled for manual placement checks.

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

# **Test Scenarios (1)**

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, LA 70821-9011

Enter your LA Revenue Account Number here (Not FEIN):

For office use only.

La Corporation Income Tax Return for 2017
La Corporation Franchise Tax Return for 2018
Mark box for calendar year
Or Fiscal Year (Enter dates)
Begun, Ended
Final return
Short period return

- Mark box if:
Name change.
Amended return.
Entity is not required to file franchise tax.
Entity is not required to file income tax.
First time filing of this form.
2015 Legislation Recovery

Legal Name
Trade Name
Address
City State ZIP

A. Federal Employer Identification Number
B. Federal taxable income
C. Federal income tax
D. Income tax apportionment percentage
E. Gross revenues
F. Total assets

G. NAICS code
H. Enter the state abbreviation for location of the principal place of business.
I. Does the income of this corporation include the income of any disregarded entities?
J. Was the income of this corporation included in a consolidated federal income tax return?
K. If answered yes to J, enter FEIN of consolidated federal income tax return.
L. Do the books of the corporation contain intercompany debt?
M. Enter the code for the federal form filed.
N. Enter the code for the type of entity.

Computation of Income Tax - See instructions.
1A. Louisiana net income before loss adjustments and federal income tax deduction
1B. Subchapter S corporation exclusion
1C. Loss carryforward
1C1. Loss carryforward utilized
1C2. Act 123 loss utilization recovery
1D. Federal income tax deduction
1D1. Federal Disaster Relief Credits
1E. Louisiana taxable income
2. Louisiana income tax
3. Nonrefundable income tax credits from Schedule NRC-P1
4. Income tax after priority 1 credits

Computation of Franchise Tax - See instructions.
5A. Total capital stock, surplus, & undivided profits
5B. Franchise tax apportionment percentage
5C. Franchise taxable base
6. Amount of assessed value of real and personal property in Louisiana in 2017
7. Louisiana franchise tax
8. Nonrefundable franchise tax credits from Schedule NRC-P1
9. Franchise tax after priority 1 credits

IMPORTANT!
All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. Do not send cash.



FOR OFFICE USE ONLY
Field Flag

DEV ID



Enter your LA Revenue Account Number here. ▶  

**Net Amount Due**

	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
10. Tax liability after priority 1 credits	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
11. Louisiana Citizens Insurance Assessment Paid	11. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
11A. Louisiana Citizens Insurance Credit	11A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
11B. Refundable credits from Schedule RC-P2	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
12. Total priority 2 credits	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
13. Tax liability after priority 2 credits	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
14. Overpayment after priority 2 credits	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
15. Nonrefundable credits from Schedule NRC-P3	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
16. Tax liability after priority 3 credits	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17A. Overpayment after priority 2 credits	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17B. Refundable credits from Schedule RC-P4	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17C. Credit carryforward from prior year return	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17D. Estimated payments	17D. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
17E. Payment made with extension	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17F. Total refundable credits and payments	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
18. Overpayment	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>
19. Tax due	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
20. Amount of Income tax overpayment applied to franchise tax		20. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
21. Net Tax due		21. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
22. Interest	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
23. Delinquent filing penalty	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
24. Delinquent payment penalty	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
25. Additional donation to The Military Family Assistance Fund	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
26. Total amount due	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>

↓ **PAY THIS AMOUNT** ↓

**IMPORTANT!**

All three (3) pages of this return **MUST** be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. **Do not send cash.**



Enter your LA Revenue Account Number here. ▶

Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
27. Net overpayment	[REDACTED]	[REDACTED]	[REDACTED]
28. Amount of overpayment you want to donate to The Military Family Assistance Fund	[REDACTED]		[REDACTED]
29. Amount of overpayment to be refunded	[REDACTED]		[REDACTED]
30. Amount of overpayment to be credited to 2018	[REDACTED]		[REDACTED]

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap).

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	

**IMPORTANT!**

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Social Security Number, PTIN, or FEIN of Paid Preparer





Enter your LA Revenue Account Number here. ▶



Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
5.	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/> .00	<input type="text"/> .00
7. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.		<input type="text"/> .00	<input type="text"/>
8. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.		<input type="text"/>	<input type="text"/> .00

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160

Description	Code
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
6. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 17B, Col. 1.		<input type="text"/> .00	<input type="text"/>
7. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 17B Col. 2.		<input type="text"/>	<input type="text"/> .00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



Enter your LA Revenue Account Number here. ►  

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <span style="float: right;">■</span>			
2.			
3.			
4.			
5.			
6. <span style="float: right;">■</span>			

Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	New Jobs Credit	224	La Community Economic Dev	234
Previously Unemployed	208	Refunds by Utilities	226	Apprenticeship	236
Recycling Credit	210	Eligible Re-entrants	228	Ports of Louisiana Investor	238
Basic Skills Training	212	Neighborhood Assistance	230	Ports of Louisiana Import Export Cargo	240
Inventory Tax Credit Carried Forward & ITEP	218	Research and Development	231	Other	299
Ad Valorem Natural Gas Credit Carried Forward	219	Cane River Heritage Area	232		
				Biomed/University Research	300
				Tax Equalization	305
				Manufacturing Establishments	310
				Enterprise Zone	315
				Other	399

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <span style="float: right;">■</span>			
7A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
8.			
8A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
9.			
9A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
10. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 1.			
11. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 2.			

**IMPORTANT! These codes must be claimed on Lines 7 through 9.**

Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259
Research and Development	252	Capital Company	257	Brownfields Investor	260
Historic Structures	253	LCDFI Credit	258	Motion Picture Infrastructure	261
				Angel Investor	262



Enter your LA Revenue Account Number here. ▶  

Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
1. <span style="float: right;">■</span>	F	.00	.00	.00
2.	F	.00	.00	.00
3.	F	.00	.00	.00
4.	F	.00	.00	.00
5. <span style="float: right;">■</span>	F	.00	.00	.00

Schedule RC-P2 – Part II - Transferable, Refundable Priority 2 Tax Credits					
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)		
6. Musical and Theatrical Production <span style="float: right;">■</span>	62F	.00			
6A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
7. Musical and Theatrical Production	62F	.00			
7A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
8. Musical and Theatrical Production	62F	.00			
8A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
9. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11B, Col. 1.		.00			
10. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11B, Col. 2.					.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F



All applicable schedules must be completed.

Schedule A – Required Information				
<p>1. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>2. At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>3. If you answered yes to Line 1 on CIFT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		

Schedule B – Computation of Income Tax Apportionment Percentage			
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			
5. Total of percents in Column 3			
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			



<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	(                    )	(                    )		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	(                    )	(                    )		
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	(                    )	(                    )	(                    )	(                    )
14. Depletable assets				
15. Accumulated depletion	(                    )	(                    )	(                    )	(                    )
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				_____ %





<b>Schedule D – Computation of Louisiana Net Income</b>					
<b>See instructions if separate accounting method is used and check box. <input type="checkbox"/></b>					
	<b>Totals</b>			<b>Totals</b>	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	<b>24. Total deductions – Add Lines 10 through 23.</b>		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	<b>25. Net income from all sources – Subtract Line 24 from Line 9.</b>		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
<b>9. Total income – Add Lines 3 through 8.</b>		.00	26F. Allocable expenses	( <span style="background-color: yellow;"> </span> )	.00
10. Compensation of officers		.00	26G. Total allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses	( <span style="background-color: yellow;"> </span> )	.00
20. Advertising		.00	29G. Total allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	<b>30. Louisiana net income before loss adjustments and federal income tax deduction – Add Line 28 and Line 29G.</b>		.00



Enter your LA Revenue Account Number here. ▶  

<b>Schedule E – Reconciliation of Income Per Books with Income Per Return</b>		
1. Net income per books		6. Total – Add Lines 1 through 5.
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion
a. Depreciation		c. Other – Attach Schedule
b. Depletion		9. Total – Add Lines 7 and 8.
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.

<b>Schedule G – Liabilities and Capital from Balance Sheet</b>		
Liabilities and Capital	1. Beginning of year	2. End of year
1. Accounts payable		
2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
<b>13. Totals – Add Lines 1 through 12.</b>		



All applicable schedules must be completed.

<b>Schedule F – Reconciliation of Federal and Louisiana Net Income</b> See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Enter the total net income calculated under federal law before special deductions.		
<b>2. Additions to federal net income:</b>		
a. Louisiana income tax		
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
c. Other additions – Attach schedule.		
d. Total additions – Add Lines 2a through 2c.		
<b>3. Subtractions from federal net income:</b>		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal taxable income		
e. Louisiana depletion in excess of federal depletion		
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
h. Act 123 recovery (see instructions).		
i. Other subtractions – Attach schedule.		
j. Total subtractions – Add Lines 3a through 3i.		
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.		



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

<b>Schedule G-1 Computation of Franchise Tax Base</b>		
1.	Capital Stock:	
	1A. Common Stock – Include paid-in or Capital Surplus	
	1B. Preferred Stock – Include paid-in or Capital Surplus	
2.	Total Capital stock – Add Lines 1A and 1B.	
3.	Surplus and undivided profits	
4.	Surplus reserves – Include any excessive reserves or undervalued assets	
5.	Total – Add Lines 2, 3, and 4	
6.	Due to subsidiaries and affiliates (Do not net with receivables)	
7.	Deposit liabilities to affiliates – Included in the amount on Line 6	
8.	Accounts payable less than 180 days old – Included in the amount on Line 6	
9.	Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A.	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	
10B.	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	
11.	Additional Surplus and Undivided Profits – See instructions	
<b>Total Franchise Taxable Base</b>		
12.	Capital Stock: Common Stock	
	Preferred Stock	
13.	Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14.	Surplus reserves – Attach schedule	
15.	Earned surplus and undivided profits	
16.	Excessive reserves or undervalued assets	
17.	Additional surplus and undivided profits – From Line 11 above	
18.	Allowable deductions – See instructions	
19.	<b>Total capital, surplus and undivided profits – Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.</b>	

**Note:** All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



Schedule H – Computation of Corporate Franchise Tax Property Ratio		
	LOCATED EVERYWHERE	LOCATED IN LOUISIANA
	1. End of year	2. End of year
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Investment in U.S. govt. obligations		
5. Stock and obligations of subsidiaries		
6. Other investments – Attach schedule		
7. Loans to stockholders		
8. Other intangible assets – Attach schedule		
9. Accumulated depreciation	( )	( )
10. Total intangible assets – Add Lines 1-9		
11. Inventories		
12. Bldgs. and other depreciable assets		
13. Accumulated depreciation	( )	( )
14. Depletable assets		
15. Accumulated depletion	( )	( )
16. Land		
17. Other real & tangible assets – Attach schedule		
18. Excessive reserves, assets not reflected on books, or undervalued assets		
19. Total real and tangible assets – Add Lines 11 through 18		
20. Total Assets – Add Lines 10 and 19		
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		%



Enter your LA Revenue Account Number here. ▶

<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales <span style="float: right;">■</span>				
B. Charges for services				
C. Other Revenues:				
(i) Rents and royalties				
(ii) Dividends and interest from subsidiaries				
(iii) Other dividends and interest				
(iv) All other revenues				
D. Total – If the ratio is not used, check the box. <span style="float: right;">□</span>				_____%
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <span style="float: right;">□</span>				_____%
3. Total of applicable percents in Column 3			_____%	
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B. <span style="float: right;">■</span>			_____%	



Enter your LA Revenue Account Number here. ►  

<b>Schedule J – Calculation of Income Tax</b>			
1. Enter the amount of net taxable income from CIFT-620, Line 1E. Short period filers mark this box <input type="checkbox"/> and see the instructions.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net taxable income		x 4% =	
b. Next \$25,000		x 5% =	
c. Next \$50,000		x 6% =	
d. Next \$100,000		x 7% =	
e. Over \$200,000		x 8% =	
3. Add the amounts in Column 1, Lines 2a through 2e and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

<b>Schedule K – Summary of Estimated Tax Payments</b>			
	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment			
5. Fourth quarter estimated payment			
6. Payment made with extension request			

<b>Schedule L – Calculation of Franchise Tax</b>	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box <input type="checkbox"/> and see the instructions.	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and enter the result.	
4. Subtract Line 2 from Line 1 and enter the result.	
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and enter the result.	
6. Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7.	



Enter your LA Revenue Account Number here. ▶  

<b>Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books</b>			
1. Balance at beginning of year	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>	<input type="checkbox"/> b. Stock	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>
2. Net income per books	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>	c. Property	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>
3. Other increases – Attach schedule.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>	6. Other decreases – Attach schedule.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>
4. Total – Add Lines 1, 2, and 3.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>	7. Total – Add Lines 5 and 6.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>
5. Distributions: a. Cash	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>	8. Balance at end of year – Subtract Line 7 from Line 4.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"> </span>

<b>Schedule N – Additional Information Required</b>	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <p>Elsewhere:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div>	<p>2. Indicate the date and state of incorporation. <span style="background-color: yellow; border: 1px solid black; padding: 2px 20px;"> </span></p> <p>3. Indicate parishes in which property is located.</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"> </div> <div style="text-align: center; margin-top: 20px;"> <input type="checkbox"/> </div>





## **Test Scenarios (2)**

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, LA 70821-9011

Enter your LA Revenue Account Number here (Not FEIN):

For office use only.

La Corporation Income Tax Return for 2017
La Corporation Franchise Tax Return for 2018
Mark box for calendar year
Or Fiscal Year (Enter dates)
Begun, Ended
Final return
Short period return

- Mark box if:
Name change.
Amended return.
Entity is not required to file franchise tax.
Entity is not required to file income tax.
First time filing of this form.
2015 Legislation Recovery

Legal Name
Trade Name
Address
City State ZIP

A. Federal Employer Identification Number
B. Federal taxable income
C. Federal income tax
D. Income tax apportionment percentage
E. Gross revenues
F. Total assets

G. NAICS code
H. Enter the state abbreviation for location of the principal place of business.
I. Does the income of this corporation include the income of any disregarded entities?
J. Was the income of this corporation included in a consolidated federal income tax return?
K. If answered yes to J, enter FEIN of consolidated federal income tax return.
L. Do the books of the corporation contain intercompany debt?
M. Enter the code for the federal form filed.
N. Enter the code for the type of entity.

Computation of Income Tax - See instructions.
1A. Louisiana net income before loss adjustments and federal income tax deduction
1B. Subchapter S corporation exclusion
1C. Loss carryforward
1C1. Loss carryforward utilized
1C2. Act 123 loss utilization recovery
1D. Federal income tax deduction
1D1. Federal Disaster Relief Credits
1E. Louisiana taxable income
2. Louisiana income tax
3. Nonrefundable income tax credits from Schedule NRC-P1
4. Income tax after priority 1 credits

Computation of Franchise Tax - See instructions.
5A. Total capital stock, surplus, & undivided profits
5B. Franchise tax apportionment percentage
5C. Franchise taxable base
6. Amount of assessed value of real and personal property in Louisiana in 2017
7. Louisiana franchise tax
8. Nonrefundable franchise tax credits from Schedule NRC-P1
9. Franchise tax after priority 1 credits

IMPORTANT!
All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. Do not send cash.



FOR OFFICE USE ONLY
Field Flag

DEV ID

Enter your LA Revenue Account Number here. ▶  

**Net Amount Due**

	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
10. Tax liability after priority 1 credits	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
11. Louisiana Citizens Insurance Assessment Paid	11. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
11A. Louisiana Citizens Insurance Credit	11A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
11B. Refundable credits from Schedule RC-P2	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
12. Total priority 2 credits	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
13. Tax liability after priority 2 credits	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
14. Overpayment after priority 2 credits	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
15. Nonrefundable credits from Schedule NRC-P3	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
16. Tax liability after priority 3 credits	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17A. Overpayment after priority 2 credits	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17B. Refundable credits from Schedule RC-P4	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17C. Credit carryforward from prior year return	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17D. Estimated payments	17D. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>		
17E. Payment made with extension	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
17F. Total refundable credits and payments	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
18. Overpayment	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>
19. Tax due	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
20. Amount of Income tax overpayment applied to franchise tax		20. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
21. Net Tax due		21. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
22. Interest	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
23. Delinquent filing penalty	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
24. Delinquent payment penalty	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
25. Additional donation to The Military Family Assistance Fund	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	
26. Total amount due	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"></span>

↓ **PAY THIS AMOUNT** ↓

**IMPORTANT!**

All three (3) pages of this return **MUST** be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. **Do not send cash.**



Enter your LA Revenue Account Number here. ▶

Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
27. Net overpayment	[REDACTED]	[REDACTED]	[REDACTED]
28. Amount of overpayment you want to donate to The Military Family Assistance Fund	[REDACTED]		[REDACTED]
29. Amount of overpayment to be refunded	[REDACTED]		[REDACTED]
30. Amount of overpayment to be credited to 2018	[REDACTED]		[REDACTED]

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap).

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	

**IMPORTANT!**

All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. **Do not send cash.**

Social Security Number, PTIN, or FEIN of Paid Preparer





Enter your LA Revenue Account Number here. ▶ \_\_\_\_\_

Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
2.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
7. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.		<input type="text"/>	<input type="text"/>
8. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.		<input type="text"/>	<input type="text"/> .00

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160

Description	Code
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
6. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 17B, Col. 1.		<input type="text"/> .00	<input type="text"/>
7. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 17B Col. 2.		<input type="text"/>	<input type="text"/> .00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



Enter your LA Revenue Account Number here. ►  

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <span style="float: right;">■</span>			
2.			
3.			
4.			
5.			
6. <span style="float: right;">■</span>			

Description	Code	Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	New Jobs Credit	224	La Community Economic Dev	234	Biomed/University Research	300
Previously Unemployed	208	Refunds by Utilities	226	Apprenticeship	236	Tax Equalization	305
Recycling Credit	210	Eligible Re-entrants	228	Ports of Louisiana Investor	238	Manufacturing Establishments	310
Basic Skills Training	212	Neighborhood Assistance	230	Ports of Louisiana Import Export Cargo	240	Enterprise Zone	315
Inventory Tax Credit Carried Forward & ITEP	218	Research and Development	231	Other	299	Other	399
Ad Valorem Natural Gas Credit Carried Forward	219	Cane River Heritage Area	232				

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <span style="float: right;">■</span>			
7A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
8.			
8A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
9.			
9A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
10. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 1.			
11. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 2.			

**IMPORTANT! These codes must be claimed on Lines 7 through 9.**

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Angel Investor	262
Research and Development	252	Capital Company	257	Brownfields Investor	260		
Historic Structures	253	LCDFI Credit	258	Motion Picture Infrastructure	261		



Enter your LA Revenue Account Number here. ▶  

Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
1. <span style="float: right;">■</span>	F	.00	.00	.00
2.	F	.00	.00	.00
3.	F	.00	.00	.00
4.	F	.00	.00	.00
5. <span style="float: right;">■</span>	F	.00	.00	.00

Schedule RC-P2 – Part II - Transferable, Refundable Priority 2 Tax Credits					
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)		
6. Musical and Theatrical Production <span style="float: right;">■</span>	62F	.00			
6A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
7. Musical and Theatrical Production	62F	.00			
7A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
8. Musical and Theatrical Production	62F	.00			
8A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
9. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11B, Col. 1.		.00			
10. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11B, Col. 2.					.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F





All applicable schedules must be completed.

Schedule A – Required Information				
<p>1. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>		
		3		
		4		
<p>2. At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>		
		3		
		4		
<p>3. If you answered yes to Line 1 on CIFT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>		
		3		
		4		

Schedule B – Computation of Income Tax Apportionment Percentage			
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			
5. Total of percents in Column 3			
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			



<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	(    )	(    )		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	(    )	(    )		
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	(    )	(    )	(    )	(    )
14. Depletable assets				
15. Accumulated depletion	(    )	(    )	(    )	(    )
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				%



<b>Schedule D – Computation of Louisiana Net Income</b>					
<b>See instructions if separate accounting method is used and check box. <input type="checkbox"/></b>					
	<b>Totals</b>			<b>Totals</b>	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	<b>24. Total deductions – Add Lines 10 through 23.</b>		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	<b>25. Net income from all sources – Subtract Line 24 from Line 9.</b>		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
<b>9. Total income – Add Lines 3 through 8.</b>		.00	26F. Allocable expenses		.00
10. Compensation of officers		.00	26G. Total allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses		.00
20. Advertising		.00	29G. Total allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	<b>30. Louisiana net income before loss adjustments and federal income tax deduction – Add Line 28 and Line 29G.</b>		.00



Enter your LA Revenue Account Number here. ▶  

<b>Schedule E – Reconciliation of Income Per Books with Income Per Return</b>		
1. Net income per books		6. Total – Add Lines 1 through 5.
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion
a. Depreciation		c. Other – Attach Schedule
b. Depletion		9. Total – Add Lines 7 and 8.
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.

<b>Schedule G – Liabilities and Capital from Balance Sheet</b>		
Liabilities and Capital	1. Beginning of year	2. End of year
1. Accounts payable		
2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
<b>13. Totals – Add Lines 1 through 12.</b>		



All applicable schedules must be completed.

<b>Schedule F – Reconciliation of Federal and Louisiana Net Income</b> See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Enter the total net income calculated under federal law before special deductions.		
<b>2. Additions to federal net income:</b>		
a. Louisiana income tax		
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
c. Other additions – Attach schedule.		
d. Total additions – Add Lines 2a through 2c.		
<b>3. Subtractions from federal net income:</b>		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal taxable income		
e. Louisiana depletion in excess of federal depletion		
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
h. Act 123 recovery (see instructions).		
i. Other subtractions – Attach schedule.		
j. Total subtractions – Add Lines 3a through 3i.		
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.		



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

<b>Schedule G-1 Computation of Franchise Tax Base</b>		
1.	Capital Stock:	
	1A. Common Stock – Include paid-in or Capital Surplus	
	1B. Preferred Stock – Include paid-in or Capital Surplus	
2.	Total Capital stock – Add Lines 1A and 1B.	
3.	Surplus and undivided profits	
4.	Surplus reserves – Include any excessive reserves or undervalued assets	
5.	Total – Add Lines 2, 3, and 4	
6.	Due to subsidiaries and affiliates (Do not net with receivables)	
7.	Deposit liabilities to affiliates – Included in the amount on Line 6	
8.	Accounts payable less than 180 days old – Included in the amount on Line 6	
9.	Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A.	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	
10B.	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	
11.	Additional Surplus and Undivided Profits – See instructions	
<b>Total Franchise Taxable Base</b>		
12.	Capital Stock: Common Stock	
	Preferred Stock	
13.	Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14.	Surplus reserves – Attach schedule	
15.	Earned surplus and undivided profits	
16.	Excessive reserves or undervalued assets	
17.	Additional surplus and undivided profits – From Line 11 above	
18.	Allowable deductions – See instructions	
19.	<b>Total capital, surplus and undivided profits – Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.</b>	

**Note:** All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



Schedule H – Computation of Corporate Franchise Tax Property Ratio		
	LOCATED EVERYWHERE	LOCATED IN LOUISIANA
	1. End of year	2. End of year
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Investment in U.S. govt. obligations		
5. Stock and obligations of subsidiaries		
6. Other investments – Attach schedule		
7. Loans to stockholders		
8. Other intangible assets – Attach schedule		
9. Accumulated depreciation	( )	( )
10. Total intangible assets – Add Lines 1-9		
11. Inventories		
12. Bldgs. and other depreciable assets		
13. Accumulated depreciation	( )	( )
14. Depletable assets		
15. Accumulated depletion	( )	( )
16. Land		
17. Other real & tangible assets – Attach schedule		
18. Excessive reserves, assets not reflected on books, or undervalued assets		
19. Total real and tangible assets – Add Lines 11 through 18		
20. Total Assets – Add Lines 10 and 19		
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		%



<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales <span style="float: right;">■</span>				
B. Charges for services				
C. Other Revenues:				
(i) Rents and royalties				
(ii) Dividends and interest from subsidiaries				
(iii) Other dividends and interest				
(iv) All other revenues				
D. Total – If the ratio is not used, check the box. <span style="float: right;">□</span>				_____%
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <span style="float: right;">□</span>				_____%
3. Total of applicable percents in Column 3			_____%	
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B. <span style="float: right;">■</span>			_____%	





Enter your LA Revenue Account Number here. ►  

<b>Schedule J – Calculation of Income Tax</b>			
1. Enter the amount of net taxable income from CIFT-620, Line 1E. Short period filers mark this box <input type="checkbox"/> and see the instructions.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net taxable income		x 4% =	
b. Next \$25,000		x 5% =	
c. Next \$50,000		x 6% =	
d. Next \$100,000		x 7% =	
e. Over \$200,000		x 8% =	
3. Add the amounts in Column 1, Lines 2a through 2e and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

<b>Schedule K – Summary of Estimated Tax Payments</b>			
	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment			
5. Fourth quarter estimated payment			
6. Payment made with extension request			

<b>Schedule L – Calculation of Franchise Tax</b>	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box <input type="checkbox"/> and see the instructions.	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and enter the result.	
4. Subtract Line 2 from Line 1 and enter the result.	
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and enter the result.	
6. Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7.	



Enter your LA Revenue Account Number here. ▶

<b>Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books</b>			
1. Balance at beginning of year	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	■ b. Stock	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
2. Net income per books	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	c. Property	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
3. Other increases – Attach schedule.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	6. Other decreases – Attach schedule.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
4. Total – Add Lines 1, 2, and 3.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	7. Total – Add Lines 5 and 6.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
5. Distributions: a. Cash	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	8. Balance at end of year – Subtract Line 7 from Line 4.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>

<b>Schedule N – Additional Information Required</b>	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <p>Elsewhere:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px;"></div>	<p>2. Indicate the date and state of incorporation. <span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <p>3. Indicate parishes in which property is located.</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <p style="text-align: center;">■</p>



## **Test Scenarios (3)**

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, LA 70821-9011

Enter your LA Revenue Account Number here (Not FEIN):

For office use only.

La Corporation Income Tax Return for 2017
La Corporation Franchise Tax Return for 2018
Mark box for calendar year
Or Fiscal Year (Enter dates)
Begun, Ended
Final return
Short period return

- Mark box if:
Name change.
Amended return.
Entity is not required to file franchise tax.
Entity is not required to file income tax.
First time filing of this form.
2015 Legislation Recovery

Legal Name
Trade Name
Address
City State ZIP

A. Federal Employer Identification Number
B. Federal taxable income
C. Federal income tax
D. Income tax apportionment percentage
E. Gross revenues
F. Total assets

G. NAICS code
H. Enter the state abbreviation for location of the principal place of business.
I. Does the income of this corporation include the income of any disregarded entities?
J. Was the income of this corporation included in a consolidated federal income tax return?
K. If answered yes to J, enter FEIN of consolidated federal income tax return.
L. Do the books of the corporation contain intercompany debt?
M. Enter the code for the federal form filed.
N. Enter the code for the type of entity.

Computation of Income Tax - See instructions.
1A. Louisiana net income before loss adjustments and federal income tax deduction
1B. Subchapter S corporation exclusion
1C. Loss carryforward
1C1. Loss carryforward utilized
1C2. Act 123 loss utilization recovery
1D. Federal income tax deduction
1D1. Federal Disaster Relief Credits
1E. Louisiana taxable income
2. Louisiana income tax
3. Nonrefundable income tax credits from Schedule NRC-P1
4. Income tax after priority 1 credits

Computation of Franchise Tax - See instructions.
5A. Total capital stock, surplus, & undivided profits
5B. Franchise tax apportionment percentage
5C. Franchise taxable base
6. Amount of assessed value of real and personal property in Louisiana in 2017
7. Louisiana franchise tax
8. Nonrefundable franchise tax credits from Schedule NRC-P1
9. Franchise tax after priority 1 credits

IMPORTANT!
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FOR OFFICE USE ONLY
Field Flag

DEV ID

Enter your LA Revenue Account Number here. ▶  

**Net Amount Due**

	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total	
10. Tax liability after priority 1 credits	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
11. Louisiana Citizens Insurance Assessment Paid	11. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11A. Louisiana Citizens Insurance Credit	11A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11B. Refundable credits from Schedule RC-P2	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
12. Total priority 2 credits	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
13. Tax liability after priority 2 credits	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
14. Overpayment after priority 2 credits	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
15. Nonrefundable credits from Schedule NRC-P3	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
16. Tax liability after priority 3 credits	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>
17A. Overpayment after priority 2 credits	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17B. Refundable credits from Schedule RC-P4	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17C. Credit carryforward from prior year return	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17D. Estimated payments	17D. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
17E. Payment made with extension	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17F. Total refundable credits and payments	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
18. Overpayment	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	
19. Tax due	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
20. Amount of Income tax overpayment applied to franchise tax		20. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
21. Net Tax due		21. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
22. Interest	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
23. Delinquent filing penalty	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
24. Delinquent payment penalty	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
25. Additional donation to The Military Family Assistance Fund	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
26. Total amount due	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	

↓ **PAY THIS AMOUNT** ↓

**IMPORTANT!**

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Enter your LA Revenue Account Number here. ▶

Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
27. Net overpayment	[REDACTED]	[REDACTED]	[REDACTED]
28. Amount of overpayment you want to donate to The Military Family Assistance Fund	[REDACTED]		[REDACTED]
29. Amount of overpayment to be refunded	[REDACTED]		[REDACTED]
30. Amount of overpayment to be credited to 2018	[REDACTED]		[REDACTED]

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap).

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	

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Social Security Number, PTIN, or FEIN of Paid Preparer





Enter your LA Revenue Account Number here. ▶ \_\_\_\_\_

Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
2.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
7. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.		<input type="text"/>	<input type="text"/>
8. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.		<input type="text"/>	<input type="text"/> .00

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160

Description	Code
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
6. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 17B, Col. 1.		<input type="text"/> .00	<input type="text"/>
7. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 17B Col. 2.		<input type="text"/>	<input type="text"/> .00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F





Enter your LA Revenue Account Number here. ►  

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <span style="float: right;">■</span>			
2.			
3.			
4.			
5.			
6. <span style="float: right;">■</span>			

Description	Code	Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	New Jobs Credit	224	La Community Economic Dev	234	Biomed/University Research	300
Previously Unemployed	208	Refunds by Utilities	226	Apprenticeship	236	Tax Equalization	305
Recycling Credit	210	Eligible Re-entrants	228	Ports of Louisiana Investor	238	Manufacturing Establishments	310
Basic Skills Training	212	Neighborhood Assistance	230	Ports of Louisiana Import Export Cargo	240	Enterprise Zone	315
Inventory Tax Credit Carried Forward & ITEP	218	Research and Development	231	Other	299	Other	399
Ad Valorem Natural Gas Credit Carried Forward	219	Cane River Heritage Area	232				

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <span style="float: right;">■</span>			
7A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
8.			
8A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
9.			
9A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
10. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 1.			
11. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 2.			

**IMPORTANT! These codes must be claimed on Lines 7 through 9.**

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Angel Investor	262
Research and Development	252	Capital Company	257	Brownfields Investor	260		
Historic Structures	253	LCDFI Credit	258	Motion Picture Infrastructure	261		



Enter your LA Revenue Account Number here. ▶  

Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
1. <span style="float: right;">■</span>	F	.00	.00	.00
2.	F	.00	.00	.00
3.	F	.00	.00	.00
4.	F	.00	.00	.00
5. <span style="float: right;">■</span>	F	.00	.00	.00

Schedule RC-P2 – Part II - Transferable, Refundable Priority 2 Tax Credits					
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)		
6. Musical and Theatrical Production <span style="float: right;">■</span>	62F	.00			
6A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
7. Musical and Theatrical Production	62F	.00			
7A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
8. Musical and Theatrical Production	62F	.00			
8A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
9. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11B, Col. 1.		.00			
10. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11B, Col. 2.					.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F



All applicable schedules must be completed.

Schedule A – Required Information				
<p>1. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>2. At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>3. If you answered yes to Line 1 on CIFT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		

Schedule B – Computation of Income Tax Apportionment Percentage			
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			
5. Total of percents in Column 3			
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			



<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	(    )	(    )		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	(    )	(    )		
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	(    )	(    )	(    )	(    )
14. Depletable assets				
15. Accumulated depletion	(    )	(    )	(    )	(    )
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				%



<b>Schedule D – Computation of Louisiana Net Income</b>					
<b>See instructions if separate accounting method is used and check box. <input type="checkbox"/></b>					
	<b>Totals</b>			<b>Totals</b>	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	<b>24. Total deductions – Add Lines 10 through 23.</b>		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	<b>25. Net income from all sources – Subtract Line 24 from Line 9.</b>		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
<b>9. Total income – Add Lines 3 through 8.</b>		.00	26F. Allocable expenses		.00
10. Compensation of officers		.00	26G. Total allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses		.00
20. Advertising		.00	29G. Total allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	<b>30. Louisiana net income before loss adjustments and federal income tax deduction – Add Line 28 and Line 29G.</b>		.00



Enter your LA Revenue Account Number here. ▶  

<b>Schedule E – Reconciliation of Income Per Books with Income Per Return</b>		
1. Net income per books		6. Total – Add Lines 1 through 5.
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion
a. Depreciation		c. Other – Attach Schedule
b. Depletion		9. Total – Add Lines 7 and 8.
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.

<b>Schedule G – Liabilities and Capital from Balance Sheet</b>		
Liabilities and Capital	1. Beginning of year	2. End of year
1. Accounts payable		
2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
<b>13. Totals – Add Lines 1 through 12.</b>		



All applicable schedules must be completed.

<b>Schedule F – Reconciliation of Federal and Louisiana Net Income</b> See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Enter the total net income calculated under federal law before special deductions.		
<b>2. Additions to federal net income:</b>		
a. Louisiana income tax		
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
c. Other additions – Attach schedule.		
d. Total additions – Add Lines 2a through 2c.		
<b>3. Subtractions from federal net income:</b>		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal taxable income		
e. Louisiana depletion in excess of federal depletion		
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
h. Act 123 recovery (see instructions).		
i. Other subtractions – Attach schedule.		
j. Total subtractions – Add Lines 3a through 3i.		
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.		



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

<b>Schedule G-1 Computation of Franchise Tax Base</b>		
1.	Capital Stock:	
	1A. Common Stock – Include paid-in or Capital Surplus	
	1B. Preferred Stock – Include paid-in or Capital Surplus	
2.	Total Capital stock – Add Lines 1A and 1B.	
3.	Surplus and undivided profits	
4.	Surplus reserves – Include any excessive reserves or undervalued assets	
5.	Total – Add Lines 2, 3, and 4	
6.	Due to subsidiaries and affiliates (Do not net with receivables)	
7.	Deposit liabilities to affiliates – Included in the amount on Line 6	
8.	Accounts payable less than 180 days old – Included in the amount on Line 6	
9.	Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A.	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	
10B.	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	
11.	Additional Surplus and Undivided Profits – See instructions	
<b>Total Franchise Taxable Base</b>		
12.	Capital Stock: Common Stock	
	Preferred Stock	
13.	Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14.	Surplus reserves – Attach schedule	
15.	Earned surplus and undivided profits	
16.	Excessive reserves or undervalued assets	
17.	Additional surplus and undivided profits – From Line 11 above	
18.	Allowable deductions – See instructions	
19.	<b>Total capital, surplus and undivided profits – Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.</b>	

**Note:** All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.





Schedule H – Computation of Corporate Franchise Tax Property Ratio		
	LOCATED EVERYWHERE	LOCATED IN LOUISIANA
	1. End of year	2. End of year
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Investment in U.S. govt. obligations		
5. Stock and obligations of subsidiaries		
6. Other investments – Attach schedule		
7. Loans to stockholders		
8. Other intangible assets – Attach schedule		
9. Accumulated depreciation	( )	( )
10. Total intangible assets – Add Lines 1-9		
11. Inventories		
12. Bldgs. and other depreciable assets		
13. Accumulated depreciation	( )	( )
14. Depletable assets		
15. Accumulated depletion	( )	( )
16. Land		
17. Other real & tangible assets – Attach schedule		
18. Excessive reserves, assets not reflected on books, or undervalued assets		
19. Total real and tangible assets – Add Lines 11 through 18		
20. Total Assets – Add Lines 10 and 19		
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		%



<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales <span style="float: right;">■</span>				
B. Charges for services				
C. Other Revenues:				
(i) Rents and royalties				
(ii) Dividends and interest from subsidiaries				
(iii) Other dividends and interest				
(iv) All other revenues				
D. Total – If the ratio is not used, check the box. <span style="float: right;">□</span>				_____ %
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <span style="float: right;">□</span>				_____ %
3. Total of applicable percents in Column 3			_____ %	
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B. <span style="float: right;">■</span>			_____ %	



Enter your LA Revenue Account Number here. ►  

<b>Schedule J – Calculation of Income Tax</b>			
1. Enter the amount of net taxable income from CIFT-620, Line 1E. Short period filers mark this box <input type="checkbox"/> and see the instructions.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net taxable income		x 4% =	
b. Next \$25,000 <input checked="" type="checkbox"/>		x 5% =	
c. Next \$50,000		x 6% =	
d. Next \$100,000		x 7% =	
e. Over \$200,000		x 8% =	
3. Add the amounts in Column 1, Lines 2a through 2e and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

<b>Schedule K – Summary of Estimated Tax Payments</b>			
	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment <input checked="" type="checkbox"/>			
5. Fourth quarter estimated payment			
6. Payment made with extension request			

<b>Schedule L – Calculation of Franchise Tax</b>	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box <input type="checkbox"/> and see the instructions.	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and enter the result.	
4. Subtract Line 2 from Line 1 and enter the result. <input checked="" type="checkbox"/>	
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and enter the result.	
6. Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7.	



Enter your LA Revenue Account Number here. ▶

<b>Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books</b>			
1. Balance at beginning of year	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	<input type="checkbox"/> b. Stock	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
2. Net income per books	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	c. Property	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
3. Other increases – Attach schedule.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	6. Other decreases – Attach schedule.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
4. Total – Add Lines 1, 2, and 3.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	7. Total – Add Lines 5 and 6.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>
5. Distributions: a. Cash	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>	8. Balance at end of year – Subtract Line 7 from Line 4.	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span>

<b>Schedule N – Additional Information Required</b>	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <p>Elsewhere:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px;"></div>	<p>2. Indicate the date and state of incorporation. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 100%; height: 15px;"></span></p> <p>3. Indicate parishes in which property is located.</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 15px;"></div> <p style="text-align: center; margin-top: 20px;"><input type="checkbox"/></p>



## **Test Scenarios (4)**

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, LA 70821-9011

Enter your LA Revenue Account Number here (Not FEIN):

For office use only.

La Corporation Income Tax Return for 2017
La Corporation Franchise Tax Return for 2018
Mark box for calendar year
Or Fiscal Year (Enter dates)
Begun, Ended
Final return
Short period return

- Mark box if:
Name change.
Amended return.
Entity is not required to file franchise tax.
Entity is not required to file income tax.
First time filing of this form.
2015 Legislation Recovery

Legal Name
Trade Name
Address
City State ZIP

A. Federal Employer Identification Number
B. Federal taxable income
C. Federal income tax
D. Income tax apportionment percentage
E. Gross revenues
F. Total assets

G. NAICS code
H. Enter the state abbreviation for location of the principal place of business.
I. Does the income of this corporation include the income of any disregarded entities?
J. Was the income of this corporation included in a consolidated federal income tax return?
K. If answered yes to J, enter FEIN of consolidated federal income tax return.
L. Do the books of the corporation contain intercompany debt?
M. Enter the code for the federal form filed.
N. Enter the code for the type of entity.

Computation of Income Tax - See instructions.
1A. Louisiana net income before loss adjustments and federal income tax deduction
1B. Subchapter S corporation exclusion
1C. Loss carryforward
1C1. Loss carryforward utilized
1C2. Act 123 loss utilization recovery
1D. Federal income tax deduction
1D1. Federal Disaster Relief Credits
1E. Louisiana taxable income
2. Louisiana income tax
3. Nonrefundable income tax credits from Schedule NRC-P1
4. Income tax after priority 1 credits

Computation of Franchise Tax - See instructions.
5A. Total capital stock, surplus, & undivided profits
5B. Franchise tax apportionment percentage
5C. Franchise taxable base
6. Amount of assessed value of real and personal property in Louisiana in 2017
7. Louisiana franchise tax
8. Nonrefundable franchise tax credits from Schedule NRC-P1
9. Franchise tax after priority 1 credits

IMPORTANT!
All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. Do not send cash.



FOR OFFICE USE ONLY
Field Flag

DEV ID

Enter your LA Revenue Account Number here. ▶  

**Net Amount Due**

	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total	
10. Tax liability after priority 1 credits	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
11. Louisiana Citizens Insurance Assessment Paid	11. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11A. Louisiana Citizens Insurance Credit	11A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11B. Refundable credits from Schedule RC-P2	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
12. Total priority 2 credits	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
13. Tax liability after priority 2 credits	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
14. Overpayment after priority 2 credits	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
15. Nonrefundable credits from Schedule NRC-P3	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
16. Tax liability after priority 3 credits	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>
17A. Overpayment after priority 2 credits	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17B. Refundable credits from Schedule RC-P4	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17C. Credit carryforward from prior year return	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17D. Estimated payments	17D. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
17E. Payment made with extension	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17F. Total refundable credits and payments	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
18. Overpayment	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>
19. Tax due	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
20. Amount of Income tax overpayment applied to franchise tax		20. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
21. Net Tax due		21. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
22. Interest	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
23. Delinquent filing penalty	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
24. Delinquent payment penalty	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
25. Additional donation to The Military Family Assistance Fund	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
26. Total amount due	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	

↓ **PAY THIS AMOUNT** ↓

**IMPORTANT!**

All three (3) pages of this return **MUST** be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. **Do not send cash.**



Enter your LA Revenue Account Number here. ▶

Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
27. Net overpayment	[REDACTED]	[REDACTED]	[REDACTED]
28. Amount of overpayment you want to donate to The Military Family Assistance Fund	[REDACTED]		[REDACTED]
29. Amount of overpayment to be refunded	[REDACTED]		[REDACTED]
30. Amount of overpayment to be credited to 2018	[REDACTED]		[REDACTED]

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap).

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	

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Social Security Number, PTIN, or FEIN of Paid Preparer







Enter your LA Revenue Account Number here. ▶ \_\_\_\_\_

Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
2.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
7. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.		<input type="text"/>	<input type="text"/>
8. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.		<input type="text"/>	<input type="text"/> .00

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160

Description	Code
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
6. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 17B, Col. 1.		<input type="text"/> .00	<input type="text"/>
7. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 17B Col. 2.		<input type="text"/>	<input type="text"/> .00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



Enter your LA Revenue Account Number here. ►  

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <span style="float: right;">■</span>			
2.			
3.			
4.			
5.			
6. <span style="float: right;">■</span>			

Description	Code	Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	New Jobs Credit	224	La Community Economic Dev	234	Biomed/University Research	300
Previously Unemployed	208	Refunds by Utilities	226	Apprenticeship	236	Tax Equalization	305
Recycling Credit	210	Eligible Re-entrants	228	Ports of Louisiana Investor	238	Manufacturing Establishments	310
Basic Skills Training	212	Neighborhood Assistance	230	Ports of Louisiana Import Export Cargo	240	Enterprise Zone	315
Inventory Tax Credit Carried Forward & ITEP	218	Research and Development	231	Other	299	Other	399
Ad Valorem Natural Gas Credit Carried Forward	219	Cane River Heritage Area	232				

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <span style="float: right;">■</span>			
7A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
8.			
8A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
9.			
9A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 15px;"></span>			
10. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 1.			
11. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 2.			

**IMPORTANT! These codes must be claimed on Lines 7 through 9.**

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Angel Investor	262
Research and Development	252	Capital Company	257	Brownfields Investor	260		
Historic Structures	253	LCDFI Credit	258	Motion Picture Infrastructure	261		



Enter your LA Revenue Account Number here. ▶  

Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
1. <span style="float: right;">■</span>	F	.00	.00	.00
2.	F	.00	.00	.00
3.	F	.00	.00	.00
4.	F	.00	.00	.00
5. <span style="float: right;">■</span>	F	.00	.00	.00

Schedule RC-P2 – Part II - Transferable, Refundable Priority 2 Tax Credits					
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)		
6. Musical and Theatrical Production <span style="float: right;">■</span>	62F	.00			
6A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
7. Musical and Theatrical Production	62F	.00			
7A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
8. Musical and Theatrical Production	62F	.00			
8A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
9. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11B, Col. 1.		.00			
10. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11B, Col. 2.					.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F



All applicable schedules must be completed.

Schedule A – Required Information				
<p>1. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>2. At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>3. If you answered yes to Line 1 on CIFT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		

Schedule B – Computation of Income Tax Apportionment Percentage			
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			
5. Total of percents in Column 3			
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			



<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	(    )	(    )		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	(    )	(    )		
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	(    )	(    )	(    )	(    )
14. Depletable assets				
15. Accumulated depletion	(    )	(    )	(    )	(    )
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets not used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				%





<b>Schedule D – Computation of Louisiana Net Income</b>					
<b>See instructions if separate accounting method is used and check box. <input type="checkbox"/></b>					
	Totals			Totals	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	<b>24. Total deductions – Add Lines 10 through 23.</b>		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	<b>25. Net income from all sources – Subtract Line 24 from Line 9.</b>		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
<b>9. Total income – Add Lines 3 through 8.</b>		.00	26F. Allocable expenses	( )	.00
10. Compensation of officers		.00	26G. Total allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses	( )	.00
20. Advertising		.00	29G. Total allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	<b>30. Louisiana net income before loss adjustments and federal income tax deduction – Add Line 28 and Line 29G.</b>		.00



Enter your LA Revenue Account Number here. ▶

<b>Schedule E – Reconciliation of Income Per Books with Income Per Return</b>		
1. Net income per books		6. Total – Add Lines 1 through 5.
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion
a. Depreciation		c. Other – Attach Schedule
b. Depletion		9. Total – Add Lines 7 and 8.
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.

<b>Schedule G – Liabilities and Capital from Balance Sheet</b>		
Liabilities and Capital	1. Beginning of year	2. End of year
1. Accounts payable		
2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
<b>13. Totals – Add Lines 1 through 12.</b>		





All applicable schedules must be completed.

<b>Schedule F – Reconciliation of Federal and Louisiana Net Income</b> See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Enter the total net income calculated under federal law before special deductions.		
<b>2. Additions to federal net income:</b>		
a. Louisiana income tax		
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
c. Other additions – Attach schedule.		
d. Total additions – Add Lines 2a through 2c.		
<b>3. Subtractions from federal net income:</b>		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal taxable income		
e. Louisiana depletion in excess of federal depletion		
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
h. Act 123 recovery (see instructions).		
i. Other subtractions – Attach schedule.		
j. Total subtractions – Add Lines 3a through 3i.		
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.		



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

<b>Schedule G-1 Computation of Franchise Tax Base</b>		
1.	Capital Stock:	
	1A. Common Stock – Include paid-in or Capital Surplus	
	1B. Preferred Stock – Include paid-in or Capital Surplus	
2.	Total Capital stock – Add Lines 1A and 1B.	
3.	Surplus and undivided profits	
4.	Surplus reserves – Include any excessive reserves or undervalued assets	
5.	Total – Add Lines 2, 3, and 4	
6.	Due to subsidiaries and affiliates (Do not net with receivables)	
7.	Deposit liabilities to affiliates – Included in the amount on Line 6	
8.	Accounts payable less than 180 days old – Included in the amount on Line 6	
9.	Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A.	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	
10B.	If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	
11.	Additional Surplus and Undivided Profits – See instructions	
<b>Total Franchise Taxable Base</b>		
12.	Capital Stock: Common Stock	
	Preferred Stock	
13.	Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14.	Surplus reserves – Attach schedule	
15.	Earned surplus and undivided profits	
16.	Excessive reserves or undervalued assets	
17.	Additional surplus and undivided profits – From Line 11 above	
18.	Allowable deductions – See instructions	
19.	<b>Total capital, surplus and undivided profits – Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.</b>	

**Note:** All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



Schedule H – Computation of Corporate Franchise Tax Property Ratio		
	LOCATED EVERYWHERE	LOCATED IN LOUISIANA
	1. End of year	2. End of year
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Investment in U.S. govt. obligations		
5. Stock and obligations of subsidiaries		
6. Other investments – Attach schedule		
7. Loans to stockholders		
8. Other intangible assets – Attach schedule		
9. Accumulated depreciation	( )	( )
10. Total intangible assets – Add Lines 1-9		
11. Inventories		
12. Bldgs. and other depreciable assets		
13. Accumulated depreciation	( )	( )
14. Depletable assets		
15. Accumulated depletion	( )	( )
16. Land		
17. Other real & tangible assets – Attach schedule		
18. Excessive reserves, assets not reflected on books, or undervalued assets		
19. Total real and tangible assets – Add Lines 11 through 18		
20. Total Assets – Add Lines 10 and 19		
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		%



<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales <span style="float: right;">■</span>				
B. Charges for services				
C. Other Revenues:				
(i) Rents and royalties				
(ii) Dividends and interest from subsidiaries				
(iii) Other dividends and interest				
(iv) All other revenues				
D. Total – If the ratio is not used, check the box. <span style="float: right;">□</span>				_____ %
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <span style="float: right;">□</span>				_____ %
3. Total of applicable percents in Column 3			_____ %	
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B. <span style="float: right;">■</span>			_____ %	



Enter your LA Revenue Account Number here. ►  

<b>Schedule J – Calculation of Income Tax</b>			
1. Enter the amount of net taxable income from CIFT-620, Line 1E. Short period filers mark this box <input type="checkbox"/> and see the instructions.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net taxable income		x 4% =	
b. Next \$25,000		x 5% =	
c. Next \$50,000		x 6% =	
d. Next \$100,000		x 7% =	
e. Over \$200,000		x 8% =	
3. Add the amounts in Column 1, Lines 2a through 2e and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

<b>Schedule K – Summary of Estimated Tax Payments</b>			
	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment			
5. Fourth quarter estimated payment			
6. Payment made with extension request			

<b>Schedule L – Calculation of Franchise Tax</b>	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box <input type="checkbox"/> and see the instructions.	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and enter the result.	
4. Subtract Line 2 from Line 1 and enter the result.	
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and enter the result.	
6. Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7.	



Enter your LA Revenue Account Number here. ▶ \_\_\_\_\_

Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books			
1. Balance at beginning of year	_____	■ b. Stock	_____
2. Net income per books	_____	c. Property	_____
3. Other increases – Attach schedule.	_____	6. Other decreases – Attach schedule.	_____
4. Total – Add Lines 1, 2, and 3.	_____	7. Total – Add Lines 5 and 6.	_____
5. Distributions: a. Cash	_____	8. Balance at end of year – Subtract Line 7 from Line 4.	_____

Schedule N – Additional Information Required	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Elsewhere:</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>2. Indicate the date and state of incorporation. _____</p> <p>3. Indicate parishes in which property is located.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>■</p>

