



LOUISIANA DEPARTMENT of REVENUE

Partnership Return of Income

Mail to:

Louisiana Department of Revenue
PO Box 3440
Baton Rouge, Louisiana 70821-3440

Mark box if:

- Amended return, Amended due to IRS audit, First time filing of this form, Final return, Composite Partnership return attached, Address Change

2022

Mark box if:

- Calendar Year filer, Fiscal Year filer (Enter dates below), Short period return (Enter dates below)

Income (mm/dd/yy)

Begun, Ended

DEV ID:

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

Legal Name

Trade Name

Address

Unit Type

Unit Number

City

State ZIP

Foreign Nation, if not United States (do not abbreviate)

IMPORTANT: Round all dollar amounts to the nearest dollar.

Table with 7 rows (A-G) for identification numbers, income, revenues, assets, NAICS code, and location.

Questions H-M regarding Pass-through Entity Tax Election, disregarded entities, and corporation status.

Schedule A — NOT Included Partner's Share of Income and Tax

You must complete Schedule A, NOT Included Partner's Share of Income and Tax, for all partners not included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

Schedule B — Included Partner's Share of Income and Tax

You must complete Schedule B, Included Partner's Share of Income and Tax, for all partners included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

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.

Signature and address fields for General Partner or Limited Liability Company Member Manager.

PAID PREPARER USE ONLY section with fields for name, signature, date, and firm information.

PTIN, FEIN, or LDR Account Number of Paid Preparer



For Office Use Only.

63830

2-D Barcode Area 1

2-D Barcode Area 2

2-D Barcode Area 3



Schedule C — Other deductions

| | Description | Amount |
|---|-------------|---------------|
| 1 | [Redacted] | [Redacted] |
| 2 | [Redacted] | [Redacted] |
| 3 | [Redacted] | [Redacted] |
| 4 | [Redacted] | [Redacted] |
| 5 | [Redacted] | [Redacted] |
| 6 | [Redacted] | [Redacted] |
| 7 | [Redacted] | [Redacted] |
| 8 | [Redacted] | [Redacted] |
| 9 | [Redacted] | [Redacted] |
| 10 | [Redacted] | [Redacted] |
| 11 | [Redacted] | [Redacted] |
| 12 | [Redacted] | [Redacted] |
| 13 | [Redacted] | [Redacted] |
| 14 | [Redacted] | [Redacted] |
| 15 | [Redacted] | [Redacted] |
| 16 | [Redacted] | [Redacted] |
| 17 | [Redacted] | [Redacted] |
| 18 | [Redacted] | [Redacted] |
| 19 | [Redacted] | [Redacted] |
| 20 | [Redacted] | [Redacted] |
| 21 | [Redacted] | [Redacted] |
| 22 | [Redacted] | [Redacted] |
| 23 | [Redacted] | [Redacted] |
| 24 | [Redacted] | [Redacted] |
| 25 | [Redacted] | [Redacted] |
| Subtotal from attached additional sheets. | | [Redacted] |
| Total | | \$ [Redacted] |



[Redacted]

Schedule D — Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners

| | Column 2 |
|--|------------|
| 1. Federal net income | [Redacted] |
| 2. Additions to federal net income: | |
| a. Interest and dividend income from other states and their political subdivisions | [Redacted] |
| b. Other additions – Attach schedule. | [Redacted] |
| c. Total additions – Add Lines 2a and 2b. | [Redacted] |
| 3. Subtractions from federal net income: | |
| a. Interest and dividend income from U.S. Government Obligations | [Redacted] |
| b. Other subtractions – Attach schedule. | [Redacted] |
| c. Total subtractions – Add Lines 3a and 3b. | [Redacted] |
| 4. Louisiana net income from all sources – The amount should agree with Schedule G, Line 22. | [Redacted] |

Schedule E — Computation of Apportionment Percentage for Partnerships with Non-Corporate Partners

| 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 | [Redacted] | [Redacted] | |
| B. Charges for services | [Redacted] | [Redacted] | |
| C. Other gross apportionable income | [Redacted] | [Redacted] | |
| D. Total – Add the amounts in Columns 1 and 2. If ratio not used, check box. | | | [Redacted] |
| 2. Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box. | | | [Redacted] |
| 3. Loans made during the year. If ratio not used, check box. | | | [Redacted] |
| 4. Taxpayers primarily in the business of manufacturing or merchandising enter ratio from Line 1, Column 3. If ratio not used, check box. | | | [Redacted] |
| 5. Income tax property ratio. Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box. | | | [Redacted] |
| 6. Total percents in Column 3. | | | [Redacted] |
| 7. Average of percents – Divide Line 6 by applicable number of ratios. | | | [Redacted] |



Schedule F — Computation of Property Ratio

Located Everywhere

| | 1. Beginning of year | 2. End of year |
|---|-----------------------------|-----------------------|
| Intangible Assets | | |
| 1. Cash | [Redacted] | [Redacted] |
| 2. Notes and accounts receivable | [Redacted] | [Redacted] |
| 3. Reserve for bad debts | [Redacted] | [Redacted] |
| 4. Investment in U.S. govt. obligations | [Redacted] | [Redacted] |
| 5. Other current assets | [Redacted] | [Redacted] |
| 6. Other investments – Attach schedule | [Redacted] | [Redacted] |
| 7. Loans to partners | [Redacted] | [Redacted] |
| 8. Other intangible assets – Attach schedule | [Redacted] | [Redacted] |
| 9. Accumulated amortization | [Redacted] | [Redacted] |
| 10. Total intangible assets – Add Lines 1 through 9 | [Redacted] | [Redacted] |
| Real and Tangible Assets | | |
| 11. Inventories | [Redacted] | [Redacted] |
| 12. Bldgs. and other depreciable assets | [Redacted] | [Redacted] |
| 13. Accumulated depreciation | [Redacted] | [Redacted] |
| 14. Depletable assets | [Redacted] | [Redacted] |
| 15. Accumulated depletion | [Redacted] | [Redacted] |
| 16. Land | [Redacted] | [Redacted] |
| 17. Other real & tangible assets – Attach schedule | [Redacted] | [Redacted] |
| 18. Excessive reserves, assets not reflected on books, or undervalued assets | [Redacted] | [Redacted] |
| 19. Total real and tangible assets – Add Lines 11 through 18 | [Redacted] | [Redacted] |
| 20. Less real and tangible assets not used in production of net apportionable income – Attach schedule | [Redacted] | [Redacted] |
| 21. Balance – Subtract Line 20 from Line 19 | [Redacted] | [Redacted] |
| 22. Beginning of year balance | [Redacted] | [Redacted] |
| 23. Total – Add Lines 21 and 22. | [Redacted] | [Redacted] |
| 24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2) | [Redacted] | [Redacted] |



Schedule G — Computation of Louisiana Net Income for Partnerships with Non-Corporate Partners

See instructions if separate accounting method is used and check box.

| | | Totals | | Totals | |
|-----|--|--------|--|--------|--|
| 1A. | Gross receipts | | | 23. | Allocable income from all sources: |
| 1B. | Less returns and allowances | | | 23A. | Net rents and royalties from immovable or corporeal movable property |
| 1C. | Balance. Subtract Line 1B from Line 1A. | | | 23B. | Royalties from the use of patents, trademarks, etc. |
| 2. | Less: Cost of goods sold and/or operations | | | 23C. | Income from estates, trusts, and partnerships |
| 3. | Gross profit – Subtract Line 2 from Line 1C. | | | 23D. | Income from construction, repair, etc. |
| 4. | Ordinary income from other partnerships, estates and trusts | | | 23E. | Interest Income |
| 5. | Net farm profit (loss) | | | 23F. | Dividend Income |
| 6. | Net gain (loss) from federal Form 4797, Part II, line 17 | | | 23G. | Profit (loss) from the sale of capital assets |
| 7. | Other income (loss) See Instructions | | | 23H. | Net profit (loss) from sales or exchanges of property not made in the regular course of business |
| 8. | Total income – Add Lines 3 through 7 | | | 23I. | Less Allocable expenses |
| 9. | Salaries and wages | | | 23J. | Net allocable income from all sources |
| 10. | Guaranteed payments to partners | | | 24. | Net income subject to apportionment – Subtract Line 23J from Line 22 |
| 11. | Repairs and maintenance | | | 25. | Net income apportioned to Louisiana |
| 12. | Bad debts | | | 26. | Allocable income from Louisiana sources: |
| 13. | Rent | | | 26A. | Net rents and royalties from immovable or corporeal movable property |
| 14. | Taxes and licenses | | | 26B. | Royalties from the use of patents, trademarks, etc. |
| 15. | Interest | | | 26C. | Income from estates, trusts, and partnerships |
| 16. | Depreciation less depreciation reported elsewhere | | | 26D. | Income from construction, repair, etc. |
| 17. | Depletion (Do not deduct oil and gas depletion) | | | 26E. | Interest Income |
| 18. | Retirement plans, etc. | | | 26F. | Dividend Income |
| 19. | Employee benefit programs | | | 26G. | Profit (loss) from the sale of capital assets |
| 20. | Other deductions – See instructions. | | | 26H. | Net profit (loss) from sales or exchanges of property not made in the regular course of business |
| 21. | Total deductions – Add Lines 9 through 20 | | | 26I. | Less Allocable expenses |
| 22. | Net income from all sources – Subtract Line 21 from Line 8. | | | 26J. | Net allocable income from Louisiana Sources |
| | | | | 27. | Louisiana net income – add lines 25 and 26J. |



[Redacted]

| Schedule H — Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners | |
|--|------------|
| See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information. | |
| | Column 2 |
| 1. Federal net income | [Redacted] |
| 2. Additions to federal net income: | |
| a. Total additions – Attach Schedule | [Redacted] |
| 3. Subtractions from federal net income: | |
| a. Bank dividends (see instructions). | [Redacted] |
| b. All other dividends | [Redacted] |
| c. Interest | [Redacted] |
| d. Road Home – The amount included in federal income | [Redacted] |
| e. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C | [Redacted] |
| f. Other subtractions – Attach schedule. | [Redacted] |
| g. Total subtractions – Add Lines 3a through 3f. | [Redacted] |
| 4. Louisiana net income from all sources – The amount should agree with Schedule J, Line 22. | [Redacted] |

| Schedule I — Computation of Apportionment Percentage for Partnerships with Corporate Partners | | | |
|--|-----------------|---------------------|------------|
| 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 | [Redacted] | [Redacted] | |
| B. Charges for services | [Redacted] | [Redacted] | |
| C. Other gross apportionable income | [Redacted] | [Redacted] | |
| D. Total – Add the amounts in Columns 1 and 2. | [Redacted] | [Redacted] | [Redacted] |
| 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. | [Redacted] | [Redacted] | [Redacted] |
| 3. For certain oil & gas businesses only. (See instructions.) Income tax property ratio – Enter percentage from Schedule F, Line 24. If ratio not used, check box. | | | [Redacted] |
| 4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. If ratio not used, check box. | | | [Redacted] |
| 5. Total of percents in Column 3. | | | [Redacted] |
| 6. Average of percents – Divide Line 5 by applicable number of ratios. | | | [Redacted] |



Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate Partners

See instructions if separate accounting method is used and check box.

| | Totals | | Totals | |
|--|--------|--|---|--|
| 1A. Gross receipts | | | 20. Other deductions – See instructions | |
| 1B. Less returns and allowances | | | 21. Total deductions – Add Lines 9 through 20. | |
| 1C. Balance. Subtract Line 1B from Line 1A. | | | 22. Net income from all sources – Subtract Line 21 from Line 8. | |
| 2. Less: Cost of goods sold and/or operations | | | 23. Allocable income from all sources: | |
| 3. Gross profit – Subtract Line 2 from Line 1C. | | | 23A. Net rents and royalties from immovable or corporeal movable property | |
| 4. Ordinary income from other partnerships, estates and trusts | | | 23B. Royalties from the use of patents, trademarks, etc. | |
| 5. Net farm profit (loss) | | | 23C. Income from estates, trusts, and partnerships | |
| 6. Net gain (loss) from federal Form 4797, Part II, line 17 | | | 23D. Income from construction, repair, etc. | |
| 7. Other income (loss) See instructions | | | 23E. Other allocable income | |
| 8. Total income – Add Lines 3 through 7 | | | 23F. Less Allocable expenses | |
| 9. Salaries and wages | | | 23G. Net allocable income from all sources | |
| 10. Guaranteed payments to partners | | | 24. Net income subject to apportionment – Subtract Line 23G from Line 22. | |
| 11. Repairs and maintenance | | | 25. Net income apportioned to Louisiana | |
| 12. Bad debts | | | 26. Allocable income from Louisiana sources: | |
| 13. Rent | | | 26A. Net rents and royalties from immovable or corporeal movable property | |
| 14. Taxes and licenses | | | 26B. Royalties from the use of patents, trademarks, etc. | |
| 15. Interest | | | 26C. Income from estates, trusts, and partnerships | |
| 16. Depreciation less depreciation reported elsewhere | | | 26D. Income from construction, repair, etc. | |
| 17. Depletion (Do not deduct oil and gas depletion) | | | 26E. Other allocable income | |
| 18. Retirement plans, etc. | | | 26F. Less Allocable expenses | |
| 19. Employee benefit programs | | | 26G. Net allocable income from Louisiana sources | |
| | | | 27. Louisiana net income – Add Line 25 and Line 26G. | |



DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.

| Schedule 6922 - Louisiana Composite Partnership Return Summary of Total Tax Due on Behalf of Nonresident Partners | | |
|---|--|-----|
| 1 | Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return – Total from Schedule B, Included Partner's Share of Income and Tax, Column N. | .00 |
| 2 | Total amount of income tax due with this Composite Partnership filing – Total from Schedule B, Included Partner's Share of Income and Tax, Column O. | .00 |
| 3 | Nonrefundable Priority 1 Credits – From Schedule NRC-P1, Line 5. | .00 |
| 4 | Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 3 from Line 2. | .00 |
| 5 | Refundable Priority 2 Credits – From Schedule RC-P2, Line 9. | .00 |
| 6 | Tax Liability after Refundable Priority 2 Credits – <i>See instructions.</i> | .00 |
| 7 | Overpayment after Refundable Priority 2 Credits – <i>See instructions.</i> | .00 |
| 8 | Nonrefundable Priority 3 Credits – From Schedule NRC-P3, Line 11. | .00 |
| 9 | Adjusted Louisiana Income Tax – Subtract Line 8 from Line 6. | .00 |
| 10 | Overpayment of Refundable Priority 2 Credits – Enter the amount from Line 7. | .00 |
| 11 | Refundable Priority 4 Credits – From Schedule RC-P4, Line 6. | .00 |
| 12 | Amount of Credit Carried Forward from 2021 | .00 |
| 13 | Estimated Payments for 2022 | .00 |
| 14 | Amount of Extension Payment | .00 |
| 15 | Total Refundable Tax Credits and Payments – Add Lines 10 through 14. | .00 |
| 16 | Overpayment – If Line 15 is greater than Line 9, subtract Line 9 from Line 15. Otherwise, go to Line 19. | .00 |
| 17 | Amount of Line 16 to be Credited to 2023 | .00 |
| 18 | Amount to be Refunded – Subtract Line 17 from Line 16. | .00 |
| 19 | Amount You Owe – If Line 9 is greater than Line 15, subtract Line 15 from Line 9. | .00 |
| 20 | Interest – <i>See instructions.</i> | .00 |
| 21 | Delinquent Filing Penalty – <i>See instructions.</i> | .00 |
| 22 | Delinquent Payment Penalty – <i>See instructions.</i> | .00 |
| 23 | Balance Due Louisiana – Add Lines 19 through 22. | .00 |





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Schedule NRC-P3 – Nonrefundable Priority 3 Credits

Enter credit description and associated code from below, along with the dollar amount of credit claimed. If you are claiming a transferable credit, use Lines 7 through 10.

| Description | Code | Amount of Credit Claimed |
|-------------|------|--------------------------|
| 1. | | .00 |
| 2. | | .00 |
| 3. | | .00 |
| 4. | | .00 |
| 5. | | .00 |
| 6. | | .00 |

| Description | Code |
|------------------------------|------|
| Previously Unemployed | 208 |
| New Jobs Credit | 224 |
| Eligible Re-entrants | 228 |
| Apprenticeship (2007) | 236 |
| Biomed/University Research | 300 |
| Tax Equalization | 305 |
| Manufacturing Establishments | 310 |

| Description | Code |
|---|------|
| Other | 399 |
| Refunds by Utilities | 412 |
| Donation to School Tuition Organization | 424 |
| QMC Music Job Creation Credit | 454 |
| Neighborhood Assistance | 457 |
| Research and Development | 458 |
| Ports of Louisiana Import Export Cargo | 459 |

| Description | Code |
|--|------|
| LA Import | 460 |
| LA Work Opportunity | 461 |
| Youth Jobs | 462 |
| Apprenticeship (2022) | 463 |
| Donation to Qualified Foster Care Charitable Organizations | 464 |
| Inventory Tax Credit Carried Forward and ITEP | 500 |

| Description | Code |
|---|------|
| Ad Valorem Natural Gas Credit Carried Forward | 502 |
| Atchafalaya Trace | 504 |
| Cane River Heritage | 506 |
| Ports of Louisiana Investor | 508 |
| Enterprise Zone | 510 |
| Recycling Credit | 550 |
| Other | 599 |

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

| Description | Code | Amount of Credit Claimed |
|--|----------------------|--------------------------|
| 7. | | .00 |
| 7A. | <input type="text"/> | |
| 8. | | .00 |
| 8A. | <input type="text"/> | |
| 9. | | .00 |
| 9A. | <input type="text"/> | |
| 10. | | .00 |
| 10A. | <input type="text"/> | |
| 11. Total Nonrefundable Priority 3 Credits. Add Lines 1 through 10. Enter the result here and on Schedule 6922, Line 8. | | .00 |

IMPORTANT! These credits must be claimed on Lines 7 through 10.

| Description | Code |
|---------------------------|------|
| Motion Picture Investment | 251 |
| Research & Development | 252 |
| Historic Structures | 253 |

| Description | Code |
|---------------------------|------|
| Digital Interactive Media | 254 |
| Capital Company | 257 |
| LCDFI Credit | 258 |

| Description | Code |
|-------------------------------|------|
| New Markets | 259 |
| Motion Picture Infrastructure | 261 |

| Description | Code |
|----------------|------|
| Angel Investor | 262 |
| Other | 299 |



DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.

Schedule RC-P4 – Refundable Priority 4 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed.

| Description | Code | Amount of Credit Claimed |
|--|------|--------------------------|
| 1. | | .00 |
| 2. | | .00 |
| 3. | | .00 |
| 4. | | .00 |
| 5. | | .00 |
| 6. Total Refundable Priority 4 Credits. Add Lines 1 through 5. Enter the result here and on Schedule 6922, Line 11. | | .00 |

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

