



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

2023

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.

A. Federal Employer Identification Number
B. Federal ordinary business income
C. Federal net income
D. Gross revenues
E. Total assets
F. NAICS code
G. Enter the state abbreviation for location of the principal place of business.

H. Did the partnership make the Pass-through Entity Tax Election?
I. Does the income of this partnership include the income of any disregarded entities?
J. For this tax year, was any partner a disregarded entity that is being included in the income tax return of a corporation...
K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?
L. For this tax year, was any partner not a corporation (including any entity that is treated as a corporation) and not a disregarded entity...
M. Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of General Partner or Limited Liability Company Member Manager
Telephone
Date (mm/dd/yyyy)
Print Name of Officer
Address

PAID PREPARER USE ONLY
Print Preparer's Name
Preparer's Signature
Date (mm/dd/yyyy)
Check if Self-employed
Firm's Name
Firm's FEIN
Firm's Address
Telephone

PTIN, FEIN, or LDR Account Number of Paid Preparer



For Office Use Only.

64830

2-D Barcode Area 1

2-D Barcode Area 2

2-D Barcode Area 3



Schedule C — Other deductions

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



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 23.	[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]



[Redacted]

Schedule F — Computation of Property Ratio (Continued)

Located in Louisiana

3. Beginning of year

4. End of year

Intangible Assets

- 1. Cash
- 2. Notes and accounts receivable
- 3. Reserve for bad debts
- 4. Investment in U.S. govt. obligations
- 5. Other current assets
- 6. Other investments – Attach schedule
- 7. Loans to partners
- 8. Other intangible assets – Attach schedule
- 9. Accumulated amortization
- 10. Total intangible assets – Add Lines 1 through 9

Real and Tangible Assets

- 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)

	3. Beginning of year	4. End of year
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts		
4. Investment in U.S. govt. obligations		
5. Other current assets		
6. Other investments – Attach schedule		
7. Loans to partners		
8. Other intangible assets – Attach schedule		
9. Accumulated amortization		
10. Total intangible assets – Add Lines 1 through 9		
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]
23. Total – Add Lines 21 and 22.		[Redacted]
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)		[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			24.	Allocable income from all sources:
1B.	Less returns and allowances			24A.	Net rents and royalties from immovable or corporeal movable property
1C.	Balance. Subtract Line 1B from Line 1A.			24B.	Royalties from the use of patents, trademarks, etc.
2.	Less: Cost of goods sold and/or operations			24C.	Income from estates, trusts, and partnerships
3.	Gross profit – Subtract Line 2 from Line 1C.			24D.	Income from construction, repair, etc.
4.	Ordinary income from other partnerships, estates and trusts			24E.	Interest Income
5.	Net farm profit (loss)			24F.	Dividend Income
6.	Net gain (loss) from federal Form 4797, Part II, line 17			24G.	Profit (loss) from the sale of capital assets
7.	Other income (loss) See Instructions			24H.	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			24I.	Less Allocable expenses
9.	Salaries and wages			24J.	Net allocable income from all sources
10.	Guaranteed payments to partners			25.	Net income subject to apportionment – Subtract Line 24J from Line 23
11.	Repairs and maintenance			26.	Net income apportioned to Louisiana
12.	Bad debts			27.	Allocable income from Louisiana sources:
13.	Rent			27A.	Net rents and royalties from immovable or corporeal movable property
14.	Taxes and licenses			27B.	Royalties from the use of patents, trademarks, etc.
15.	Interest			27C.	Income from estates, trusts, and partnerships
16.	Depreciation less depreciation reported elsewhere			27D.	Income from construction, repair, etc.
17.	Depletion (Do not deduct oil and gas depletion)			27E.	Interest Income
18.	Retirement plans, etc.			27F.	Dividend Income
19.	Employee benefit programs			27G.	Profit (loss) from the sale of capital assets
20.	Energy efficient commercial buildings			27H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business
21.	Other deductions – See instructions.			27I.	Less Allocable expenses
22.	Total deductions – Add Lines 9 through 21			27J.	Net allocable income from Louisiana Sources
23.	Net income from all sources – Subtract Line 22 from Line 8.			28.	Louisiana net income – add lines 26 and 27J.



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 23.	[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			21. Other deductions – See instructions		
1B. Less returns and allowances			22. Total deductions – Add Lines 9 through 21.		
1C. Balance. Subtract Line 1B from Line 1A.			23. Net income from all sources – Subtract Line 22 from Line 8.		
2. Less: Cost of goods sold and/or operations			24. Allocable income from all sources:		
3. Gross profit – Subtract Line 2 from Line 1C.			24A. Net rents and royalties from immovable or corporeal movable property		
4. Ordinary income from other partnerships, estates and trusts			24B. Royalties from the use of patents, trademarks, etc.		
5. Net farm profit (loss)			24C. Income from estates, trusts, and partnerships		
6. Net gain (loss) from federal Form 4797, Part II, line 17			24D. Income from construction, repair, etc.		
7. Other income (loss) See Instructions			24E. Other allocable income		
8. Total income – Add Lines 3 through 7			24F. Less Allocable expenses		
9. Salaries and wages			24G. Net allocable income from all sources		
10. Guaranteed payments to partners			25. Net income subject to apportionment – Subtract Line 24G from Line 23.		
11. Repairs and maintenance			26. Net income apportioned to Louisiana		
12. Bad debts			27. Allocable income from Louisiana sources:		
13. Rent			27A. Net rents and royalties from immovable or corporeal movable property		
14. Taxes and licenses			27B. Royalties from the use of patents, trademarks, etc.		
15. Interest			27C. Income from estates, trusts, and partnerships		
16. Depreciation less depreciation reported elsewhere			27D. Income from construction, repair, etc.		
17. Depletion (Do not deduct oil and gas depletion)			27E. Other allocable income		
18. Retirement plans, etc.			27F. Less Allocable expenses		
19. Employee benefit programs			27G. Net allocable income from Louisiana sources		
20. Energy efficient commercial buildings			28. Louisiana net income – Add Line 26 and Line 27G.		



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 2022	.00
13	Estimated Payments for 2023	.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 2024	.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



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

Schedule NRC-P1 – Nonrefundable Priority 1 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. Total Nonrefundable Priority 1 Credits. Add Lines 1 through 4. Enter the result here and on Schedule 6922, Line 3.			.00

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199

Schedule RC-P2 – Refundable Priority 2 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

Transferable, Refundable Priority 2 Credits			
Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.			
Description	Code	Amount of Credit Claimed	
6. Musical and Theatrical Production	62F		.00
6A. <input style="width: 100%; height: 15px;" type="text"/>			
7. Musical and Theatrical Production	62F		.00
7A. <input style="width: 100%; height: 15px;" type="text"/>			
8. Musical and Theatrical Production	62F		.00
8A. <input style="width: 100%; height: 15px;" type="text"/>			
9. Total Refundable Priority 2 Credits. Add Lines 1 through 8. Enter the result here and on Schedule 6922, Line 5.			.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
School Readiness Child Care Provider	65F

Description	Code
School Readiness Business- Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F

Description	Code
Digital Interactive Media & Software	73F
Other Refundable Credit	80F



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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

