

**LOUISIANA**  
**DEPARTMENT of REVENUE**

**Partnership Return of Income**

**Mail to:**  
 Louisiana Department of Revenue  
 PO Box 3440  
 Baton Rouge, Louisiana 70821-3440

**2017**

Mark box for calendar year or Fiscal Year (Enter dates)

Begun \_\_\_\_\_, 2017

Ended \_\_\_\_\_, 2018

|            |       |     |
|------------|-------|-----|
| Legal Name |       |     |
| Trade Name |       |     |
| Address    |       |     |
|            |       |     |
| City       | State | ZIP |

**Mark box if:**

Amended return.  First time filing of this form.  Final return  Short period return

**IMPORTANT: Round all dollar amounts to the nearest dollar.**

|  |  |
|--|--|
| A. LDR Account Number  |  |
| B. Federal Employer Identification Number  |  |
| C. Federal ordinary business income  |  |
| D. Federal net income  |  |
| 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 partnership include the income of any disregarded entities?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| J. For this tax year, was any partner a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| L. For this tax year, was any partner <b>not</b> a corporation (including any entity that is treated as a corporation) <b>and not</b> a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

| Schedule A — Partner List |                     |      |                |      |       |     |
|---------------------------|---------------------|------|----------------|------|-------|-----|
| Partner Number            | Partner SSN or FEIN | Name | Street Address | City | State | ZIP |
| 1                         |                     |      |                |      |       |     |
| 2                         |                     |      |                |      |       |     |
| 3                         |                     |      |                |      |       |     |
| 4                         |                     |      |                |      |       |     |
| 5                         |                     |      |                |      |       |     |
| 6                         |                     |      |                |      |       |     |
| 7                         |                     |      |                |      |       |     |
| 8                         |                     |      |                |      |       |     |
| 9                         |                     |      |                |      |       |     |
| 10                        |                     |      |                |      |       |     |

| Schedule B — Partner Allocations |                     |                                       |                                     |  |                     |                              |                           |                           |
|----------------------------------|---------------------|---------------------------------------|-------------------------------------|--|---------------------|------------------------------|---------------------------|---------------------------|
| 1<br>Partner<br>Number           | 2<br>Entity<br>Code | 3<br>Partner's Share<br>of Profit (%) | 4<br>Partner's Share<br>of Loss (%) | 5<br>Partner's Share<br>of Credits (%) | 6<br>LA<br>Resident | 7<br>In composite<br>return? | 8<br>Distributable Losses | 9<br>Distributable Income |
| 1                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 2                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 3                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 4                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 5                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 6                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 7                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 8                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 9                                |                     |                                       |                                     |  |                     |                              |                           |                           |
| 10                               |                     |                                       |                                     |  |                     |                              |                           |                           |

| Schedule C — Reconciliation of partners' capital accounts |   |                                    |                                     |                                  |                                   |
|---|---|------------------------------------|-------------------------------------|----------------------------------|-----------------------------------|
| Partner<br>Number   | Capital account at<br>beginning of year | Capital contributed<br>during year | Current year increase<br>(decrease) | Withdrawals and<br>distributions | Capital account<br>at end of year |
| 1   |   |                                    |                                     |                                  |                                   |
| 2   |   |                                    |                                     |                                  |                                   |
| 3   |   |                                    |                                     |                                  |                                   |
| 4   |   |                                    |                                     |                                  |                                   |
| 5   |   |                                    |                                     |                                  |                                   |
| 6   |   |                                    |                                     |                                  |                                   |
| 7   |   |                                    |                                     |                                  |                                   |
| 8   |   |                                    |                                     |                                  |                                   |
| 9   |   |                                    |                                     |                                  |                                   |
| 10  |   |                                    |                                     |                                  |                                   |
| Totals  | \$                                      | \$                                 | \$                                  | \$                               | \$                                |

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   |                   |

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

| Schedule D — Partner Credit Shares |             |               |             |               |             |               |             |               |
|------------------------------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|
| Partner Number                     | Credit Code | Credit Amount | Credit Code | Credit Amount | Credit Code | Credit Amount | Credit Code | Credit Amount |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
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|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |
|                                    |             |               |             |               |             |               |             |               |

| Schedule E — Other Information  |  |  |                                |  |  |
|---|--|--|--------------------------------|--|--|
| 1. What type of entity is filing this return? Check the applicable box:<br>a. <input type="checkbox"/> Domestic general partnership      b. <input type="checkbox"/> Domestic limited partnership<br>c. <input type="checkbox"/> Domestic limited liability company      d. <input type="checkbox"/> Domestic limited liability partnership<br>e. <input type="checkbox"/> Foreign partnership      f. <input type="checkbox"/> Other ► _____ |  |  |                                |  |  |
| 2. At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?   |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 3. At the end of the tax year:<br>a. Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership?   |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| b. Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership?   |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 4. At the end of the tax year, did the partnership:<br>a. Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? If "Yes," complete (i) through (iv) below  |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| (i) Name of Corporation   |  | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage Owned in Voting Stock                    |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
| b. Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? If "Yes," complete (i) through (iv) below foreign or domestic corporation? If "Yes," complete (i) through (iv) below  |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| (i) Name of Entity  |  | (ii) Employer Identification Number (if any) | (iii) Type of Entity           | (iv) Country of Organization                             | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
|   |  |  |                                |  |  |
| 5. Is this partnership a publicly traded partnership as defined in IRC Section 469(k)(2)?   |  |  |                                | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |

| Schedule F — Cost of goods sold                     |   |  |
|---|---|--|
| 1. Inventory at beginning of year                   | 1 |  |
| 2. Purchases  | 2 |  |
| 3. Cost of labor                                    | 3 |  |
| 4. Additional section 263A costs (attach schedule)  | 4 |  |
| 5. Other costs (attach schedule)                    | 5 |  |
| 6. <b>Total.</b> Add lines 1 through 5              | 6 |  |
| 7. Inventory at end of year                         | 7 |  |
| 8. Cost of goods sold. Subtract line 7 from line 6. | 8 |  |

| Schedule G — Income from rents and royalties                            |           |                 |            |                   |
|---|-----------|-----------------|------------|-------------------|
| 1. Kind and location of property  | 2. Amount | 3. Depreciation | 4. Repairs | 5. Other expenses |
|   |           |                 |            |                   |
|   |           |                 |            |                   |
|   |           |                 |            |                   |
|   |           |                 |            |                   |
|   |           |                 |            |                   |
|   |           |                 |            |                   |
| 1. Total  |           |                 |            |                   |
| 2. Net income (or loss) (Column 2 less the sum of Columns 3, 4, and 5.) |           |                 |            | \$                |

| Schedule H — Description of interest and taxes |        |             |        |
|--|--------|-------------|--------|
| Description                                    | Amount | Description | Amount |
|  |        |             |        |
|  |        |             |        |
|  |        |             |        |
|  |        |             |        |
|  |        |             |        |
|  |        |             |        |

| Schedule I — Sales of capital assets |                  |              |                      |   |   |                    |   |
|--------------------------------------|------------------|--------------|----------------------|---|---|--------------------|---|
| 1. Description of property           | 2. Date acquired | 3. Date sold | 4. Gross sales price | 5. Depreciation allowed (or allowable) since acquisition or Jan. 1, 1934 (Attach schedule.) | 6. Cost or other basis and cost of improvements subsequent to acquisition or Jan. 1, 1934 | 7. Expense of sale | 8. Gain or loss (Column 4 plus Column 5, less the sum of Columns 6 and 7) |
|                                      |                  |              |                      |   |   |                    |   |
|                                      |                  |              |                      |   |   |                    |   |
|                                      |                  |              |                      |   |   |                    |   |
|                                      |                  |              |                      |   |   |                    |   |
|                                      |                  |              |                      |   |   |                    |   |
|                                      |                  |              |                      |   |   |                    |   |
| Total                                |                  |              |                      |   |   |                    | \$  |

| Schedule J — Sales of property other than capital assets |                  |              |                      |   |   |                    |   |
|--|------------------|--------------|----------------------|---|---|--------------------|---|
| 1. Description of property                               | 2. Date acquired | 3. Date sold | 4. Gross sales price | 5. Depreciation allowed (or allowable) since acquisition or Jan. 1, 1934 (Attach schedule.) | 6. Cost or other basis and cost of improvements subsequent to acquisition or Jan. 1, 1934 | 7. Expense of sale | 8. Gain or loss (Column 4 plus Column 5, less the sum of Columns 6 and 7) |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
|  |                  |              |                      |   |   |                    |   |
| Total  |                  |              |                      |   |   |                    | \$  |

| Schedule K — Other deductions |        |             |        |
|-------------------------------|--------|-------------|--------|
| Description                   | Amount | Description | Amount |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
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|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
|                               |        |             |        |
| Total                         |        |             | \$     |

**Schedule L — Balance Sheets per Books**

| <b>Assets</b>                  |  | Beginning of taxable year | End of taxable year |
|--------------------------------|--|---------------------------|---------------------|
| 1                              | Cash   |                           |                     |
| 2a                             | Trade notes and accounts receivable                  |                           |                     |
| 2b                             | Less allowance for bad debts                         |                           |                     |
| 3                              | Inventories  |                           |                     |
| 4                              | U.S. government obligations                          |                           |                     |
| 5                              | Tax-exempt securities                                |                           |                     |
| 6                              | Other current assets (attach statement)              |                           |                     |
| 7a                             | Loans to partners (or persons related to partners)   |                           |                     |
| 7b                             | Mortgage and real estate loans                       |                           |                     |
| 8                              | Other investments (attach statement)                 |                           |                     |
| 9a                             | Buildings and other depreciable assets               |                           |                     |
| 9b                             | Less accumulated depreciation                        |                           |                     |
| 10a                            | Depletable assets                                    |                           |                     |
| 10b                            | Less accumulated depletion                           |                           |                     |
| 11                             | Land (net of any amortization)                       |                           |                     |
| 12a                            | Intangible assets (amortizable only)                 |                           |                     |
| 12b                            | Less accumulated amortization                        |                           |                     |
| 13                             | Other assets (attach statement)                      |                           |                     |
| 14                             | Total assets   |                           |                     |
| <b>Liabilities and Capital</b> |  | Beginning of taxable year | End of taxable year |
| 15                             | Accounts payable                                     |                           |                     |
| 16                             | Mortgages, notes, bonds payable in less than 1 year  |                           |                     |
| 17                             | Other current liabilities (attach statement)         |                           |                     |
| 18                             | All nonrecourse loans                                |                           |                     |
| 19a                            | Loans from partners (or persons related to partners) |                           |                     |
| 19b                            | Mortgages, notes, bonds payable in 1 year or more    |                           |                     |
| 20                             | Other liabilities (attach statement)                 |                           |                     |
| 21                             | Partners' capital accounts                           |                           |                     |
| 22                             | Total liabilities and capital                        |                           |                     |

| <b>Schedule M — Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners</b> |                 |
|---|-----------------|
|   | <b>Column 2</b> |
| 1. Federal net income   |                 |
| <b>2. Additions to federal net income:</b>  |                 |
| a. Interest and dividend income from other states and their political subdivisions                                  |                 |
| b. Other additions – Attach schedule.   |                 |
| c. Total additions – Add Lines 2a and 2b.   |                 |
| <b>3. Subtractions from federal net income:</b>   |                 |
| a. Interest and dividend income from U.S. Government Obligations  |                 |
| b. Other subtractions – Attach schedule.  |                 |
| c. Total subtractions – Add Lines 3a and 3b.  |                 |
| 4. Louisiana net income from all sources – The amount should agree with Schedule P, Line 22.                        |                 |

| <b>Schedule N — Computation of Apportionment Percentage for Partnerships with Non-Corporate Partners</b>   |                        |                            |                   |
|--|------------------------|----------------------------|-------------------|
| <b>Description of items used as ratios</b>   | <b>1. Total amount</b> | <b>2. Louisiana amount</b> | <b>3. Percent</b> |
| 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.<br>If ratio not used, check box. <input type="checkbox"/>   |                        |                            | _____ . ____ %    |
| 2. Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box. <input type="checkbox"/>       |                        |                            | _____ . ____ %    |
| 3. Loans made during the year. If ratio not used, check box. <input type="checkbox"/>  |                        |                            | _____ . ____ %    |
| 4. Taxpayers primarily in the business of manufacturing or merchandising enter ratio from Line 1, Column 3. If ratio not used, check box. <input type="checkbox"/> |                        |                            | _____ . ____ %    |
| 5. Income tax property ratio. Enter percentage from Schedule O, if applicable. If ratio not used, check box. <input type="checkbox"/>                              |                        |                            | _____ . ____ %    |
| 6. Total percents in Column 3  |                        |                            | _____ . ____ %    |
| 7. Average of percents – Divide Line 6 by applicable number of ratios.   |                        |                            | _____ . ____ %    |

| <b>Schedule O — Computation of Property Ratio</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. 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 –<br>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<br>schedule   |                        |                        |                        |                        |
| 18. Excessive reserves, assets not reflected<br>on books, or undervalued assets                                     |                        |                        |                        |                        |
| 19. Total real and tangible assets – Add<br>Lines 11 through 18   |                        |                        |                        |                        |
| 20. Less real and tangible assets <b>not</b> used<br>in production of net apportionable<br>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,<br>Column 4 ÷ Line 23, Column 2)  |                        |                        |                        | _____ %                |



**Schedule P — 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   |        | .00 | 23. Allocable income from all sources:   |        |     |
| 1B. Less returns and allowances  |        | .00 | 23A. Net rents and royalties from immovable or corporeal movable property                      |        | .00 |
| 1C. Balance. Subtract Line 1B from Line 1A.                            |        | .00 | 23B. Royalties from the use of patents, trademarks, etc.                                       |        | .00 |
| 2. Less: Cost of goods sold and/or operations                          |        | .00 | 23C. Income from estates, trusts, and partnerships   |        | .00 |
| 3. Gross profit – Subtract Line 2 from Line 1C.                        |        | .00 | 23D. Income from construction, repair, etc.  |        | .00 |
| 4. Ordinary income from other partnerships, estates and trusts         |        | .00 | 23E. Interest Income   |        | .00 |
| 5. Net farm profit   |        | .00 | 23F. Dividend Income   |        | .00 |
| 6. Net gain (loss) from federal Form 4797, Part II, line 17            |        | .00 | 23G. Profits from the sale of capital assets   |        | .00 |
| 7. Other income (loss) See Instructions                                |        | .00 | 23H. Net profit from sales or exchanges of property not made in the regular course of business |        | .00 |
| <b>8. Total income – Add Lines 3 through 7</b>                         |        | .00 | 23I. Allocable expenses  | ( )    | .00 |
| 9. Salaries and wages  |        | .00 | 23J. Net allocable income from all sources   |        | .00 |
| 10. Guaranteed payments to partners                                    |        | .00 | 24. Net income subject to apportionment – Subtract Line 23J from Line 22                       |        | .00 |
| 11. Repairs and maintenance  |        | .00 | 25. Net income apportioned to Louisiana  |        | .00 |
| 12. Bad debts  |        | .00 | 26. Allocable income from Louisiana sources:   |        |     |
| 13. Rent   |        | .00 | 26A. Net rents and royalties from immovable or corporeal movable property                      |        | .00 |
| 14. Taxes and licenses   |        | .00 | 26B. Royalties from the use of patents, trademarks, etc.                                       |        | .00 |
| 15. Interest.  |        | .00 | 26C. Income from estates, trusts, and partnerships   |        | .00 |
| 16. Depreciation less depreciation reported elsewhere                  |        | .00 | 26D. Income from construction, repair, etc.  |        | .00 |
| 17. Depletion (Do not deduct oil and gas depletion)                    |        | .00 | 26E. Interest Income   |        | .00 |
| 18. Retirement plans, etc.   |        | .00 | 26F. Dividend Income   |        | .00 |
| 19. Employee benefit programs  |        | .00 | 26G. Profits from the sale of capital assets   |        | .00 |
| 20. Other deductions – See instructions.                               |        | .00 | 26H. Net profit from sales or exchanges of property not made in the regular course of business |        | .00 |
| <b>21. Total deductions – Add Lines 9 through 20</b>                   |        | .00 | 26I. Allocable expenses  | ( )    | .00 |
| <b>22. Net income from all sources – Subtract Line 21 from Line 8.</b> |        | .00 | 26J. Net allocable income from Louisiana Sources   |        | .00 |
|  |        |     | 27. Louisiana net income – add lines 25 and 26J.   |        | .00 |

| <b>Schedule Q — Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners</b><br>See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information. |                 |                 |
|--|-----------------|-----------------|
|  | <b>Column 1</b> | <b>Column 2</b> |
| 1. Federal net income  |                 |                 |
| 2. <b>Additions to federal net income:</b>   |                 |                 |
| a. Total additions – Attach Schedule   |                 |                 |
| 3. <b>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 income   |                 |                 |
| e. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C   |                 |                 |
| f. Other subtractions – Attach schedule.   |                 |                 |
| g. Total subtractions – Add Lines 3a through 3f.   |                 |                 |
| 4. Louisiana net income from all sources – The amount should agree with Schedule S, Line 22.   |                 |                 |

| <b>Schedule R — Computation of Apportionment Percentage for Partnerships with Corporate Partners</b>  |                        |                            |                   |
|---|------------------------|----------------------------|-------------------|
| <b>Description of items used as ratios</b>  | <b>1. Total amount</b> | <b>2. Louisiana amount</b> | <b>3. Percent</b> |
| 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 O, 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.) If ratio not used, check box. <input type="checkbox"/>                           |                        |                            | _____ . ____ %    |
| 5. Total of percents in Column 3  |                        |                            | _____ . ____ %    |
| 6. Average of percents – Divide Line 5 by applicable number of ratios.  |                        |                            | _____ . ____ %    |

**Schedule S — 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   |        | .00 | 20. Other deductions – See instructions                                   |        | .00 |
| 1B. Less returns and allowances                                |        | .00 | <b>21. Total deductions – Add Lines 9 through 20.</b>                     |        | .00 |
| 1C. Balance. Subtract Line 1B from Line 1A.                    |        | .00 | <b>22. Net income from all sources – Subtract Line 21 from Line 8.</b>    |        | .00 |
| 2. Less: Cost of goods sold and/or operations                  |        | .00 | 23. Allocable income from all sources:                                    |        |     |
| 3. Gross profit – Subtract Line 2 from Line 1C.                |        | .00 | 23A. Net rents and royalties from immovable or corporeal movable property |        | .00 |
| 4. Ordinary income from other partnerships, estates and trusts |        | .00 | 23B. Royalties from the use of patents, trademarks, etc.                  |        | .00 |
| 5. Net farm profit   |        | .00 | 23C. Income from estates, trusts, and partnerships                        |        | .00 |
| 6. Net gain (loss) from federal Form 4797, Part II, line 17    |        | .00 | 23D. Income from construction, repair, etc.                               |        | .00 |
| 7. Other income (loss) See Instructions                        |        | .00 | 23E. Other allocable income   |        | .00 |
| <b>8. Total income – Add Lines 3 through 7</b>                 |        | .00 | 23F. Allocable expenses   | ( )    | .00 |
| 9. Salaries and wages  |        | .00 | 23G. Net allocable income from all sources                                |        | .00 |
| 10. Guaranteed payments to partners                            |        | .00 | 24. Net income subject to apportionment – Subtract Line 23G from Line 22. |        | .00 |
| 11. Repairs and maintenance                                    |        | .00 | 25. Net income apportioned to Louisiana                                   |        | .00 |
| 12. Bad debts  |        | .00 | 26. Allocable income from Louisiana sources:                              |        |     |
| 13. Rent   |        | .00 | 26A. Net rents and royalties from immovable or corporeal movable property |        | .00 |
| 14. Taxes and licenses   |        | .00 | 26B. Royalties from the use of patents, trademarks, etc.                  |        | .00 |
| 15. Interest.  |        | .00 | 26C. Income from estates, trusts, and partnerships                        |        | .00 |
| 16. Depreciation less depreciation reported elsewhere          |        | .00 | 26D. Income from construction, repair, etc.                               |        | .00 |
| 17. Depletion (Do not deduct oil and gas depletion)            |        | .00 | 26E. Other allocable income   |        | .00 |
| 18. Retirement plans, etc.                                     |        | .00 | 26F. Allocable expenses   | ( )    | .00 |
| 19. Employee benefit programs                                  |        | .00 | 26G. Net allocable income from Louisiana sources                          |        | .00 |
|  |        |     | 27. Louisiana net income – Add Line 25 and Line 26G.                      |        | .00 |

| Schedule T — Tax Credits  |      |               |
|---|------|---------------|
| Description   | Code | Credit Amount |
| <b>1. LA Citizens Property Assessment</b>                               |      |               |
| 2.  |      |               |
| 3.  |      |               |
| 4.  |      |               |
| 5.  |      |               |
| 6.  |      |               |
| 7.  |      |               |
| 8.  |      |               |
| 9.  |      |               |
| 10.   |      |               |
| 11.   |      |               |
| 12.   |      |               |
| <b>13. Total Tax Credits:</b> Add credit amounts in Lines 1 through 12. |      |               |

| Description  | Code       |
|--|------------|
| Inventory Tax  | <b>50F</b> |
| Ad Valorem Natural Gas   | <b>51F</b> |
| Ad Valorem Offshore Vessels  | <b>52F</b> |
| Telephone Company Property   | <b>54F</b> |
| Prison Industry Enhancement  | <b>55F</b> |
| Urban Revitalization   | <b>56F</b> |
| Mentor-Protégé   | <b>57F</b> |
| Milk Producers   | <b>58F</b> |
| Technology Commercialization                                       | <b>59F</b> |
| School Readiness Child Care Provider                               | <b>65F</b> |
| School Readiness Business - Supported Child Care                   | <b>67F</b> |
| School Readiness Fees and Grants to Resource and Referral Agencies | <b>68F</b> |
| Retention and Modernization  | <b>70F</b> |
| Conversion of Vehicle to Alternative Fuel                          | <b>71F</b> |

| Description  | Code       |
|--|------------|
| Digital Interactive Media and Software                   | <b>73F</b> |
| Leased Solar Energy Systems                              | <b>74F</b> |
| Other Refundable   | <b>80F</b> |
| Premium Tax  | <b>100</b> |
| Bone Marrow  | <b>120</b> |
| Nonviolent Offenders                                     | <b>140</b> |
| Qualified Playgrounds                                    | <b>150</b> |
| Debt Issuance  | <b>155</b> |
| Contributions to Educational Institutions                | <b>160</b> |
| Donations to Public Schools                              | <b>170</b> |
| Donations of Materials, Equipment, Advisors, Instructors | <b>175</b> |
| Other  | <b>199</b> |
| Atchafalaya Trace  | <b>200</b> |
| Previously Unemployed                                    | <b>208</b> |

| Description                                   | Code       |
|---|------------|
| Recycling Credit                              | <b>210</b> |
| Basic Skills Training                         | <b>212</b> |
| Inventory Tax Credit Carried Forward & ITEP   | <b>218</b> |
| Ad Valorem Natural Gas Credit Carried Forward | <b>219</b> |
| New Jobs Credit                               | <b>224</b> |
| Refunds by Utilities                          | <b>226</b> |
| Eligible Re-entrants                          | <b>228</b> |
| Neighborhood Assistance                       | <b>230</b> |
| Research and Development                      | <b>231</b> |
| Cane River Heritage Area                      | <b>232</b> |
| La Community Economic Dev                     | <b>234</b> |
| Apprenticeship                                | <b>236</b> |
| Ports of Louisiana Investor                   | <b>238</b> |
| Ports of Louisiana Import Export Cargo        | <b>240</b> |
| Motion Picture Investment                     | <b>251</b> |

| Description                   | Code       |
|-------------------------------|------------|
| Research and Development      | <b>252</b> |
| Historic Structures           | <b>253</b> |
| Digital Interactive Media     | <b>254</b> |
| Capital Company               | <b>257</b> |
| LCDFI Credit                  | <b>258</b> |
| New Markets                   | <b>259</b> |
| Brownfields Investor          | <b>260</b> |
| Motion Picture Infrastructure | <b>261</b> |
| Angel Investor                | <b>262</b> |
| Other                         | <b>299</b> |
| Biomed/University Research    | <b>300</b> |
| Tax Equalization              | <b>305</b> |
| Manufacturing Establishments  | <b>310</b> |
| Enterprise Zone               | <b>315</b> |
| Other                         | <b>399</b> |