

General Requirements

The 2018 Louisiana Corporation Income Tax Return and 2019 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.

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 | 21941 |
| Return, Page 2 | 21942 |
| Return, Page 3 | 21943 |
| Barcode, Page4 | 21944 |
| Schedule NRC-P1 and RC-P4 | 21945 |
| Schedule NRC-P3 | 21946 |
| Schedule RC-P2 | 21947 |
| Schedules A and B | 21950 |
| Schedule C | 21951 |
| Schedule D | 21952 |
| Schedules E and G | 21953 |
| Schedule F | 21954 |
| Schedule G-1 | 21955 |
| Schedule H | 21956 |
| Schedule I | 21957 |
| Schedules J, K, and L | 21958 |
| Schedules M and N | 21959 |

Registration Marks: Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3,4,5,7,8,9,11,12,13,14,15,16,17,18,19 and 20 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>Doc ID</u> |
|---------------------------|---------------|
| Return, Page 1 | 21941 |
| Return, Page 2 | 21942 |
| Return, Page 3 | 21943 |
| Barcode, Page 4 | 21944 |
| Schedule NRC-P1 and RC-P4 | 21945 |
| Schedule NRC-P3 | 21946 |
| Schedule RC-P2 | 21947 |
| Schedules A and B | 21950 |
| Schedule C | 21951 |
| Schedule D | 21952 |
| Schedules E and G | 21953 |
| Schedule F | 21954 |
| Schedule G-1 | 21955 |
| Schedule H | 21956 |
| Schedule I | 21957 |
| Schedules J, K, and L | 21958 |
| Schedules M and N | 21959 |

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 3 through 18. However, the printed variable data fields on Schedules A through N do not need to meet exact placement or format requirements.

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 (21941) 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 | One or the other of these indicators must be marked. 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 | One or the other of these indicators must be marked. 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------------------------|--|--------------------------------|------------------------------|---------------------|
| 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 | One or the other of these indicators must be marked. 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) | Print the Income 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 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 | 11 |
| 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 (21942) 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 |
| Column 1 (Income Tax) | | | | |
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|--|--|---------------------------|------------|--------------|
| Column 1 (Income Tax) – continued | | | | |
| 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 |
| Column 2 (Franchise Tax) | | | | |
| 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 |
| Column 3 (Total) | | | | |
| 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 (21943) 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 |
| Column 2 (Franchise Tax) | | | | |
| Return Line 27 | Net overpayment | Line 10 Position(s) 49-56 | Numeric | 8 |
| Column 3 (Total) | | | | |
| 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 2018 | Line 16 Position(s) 67-75 | Numeric | 9 |
| Declaration and Signature(s) of Officer/Preparer | | | | |
| Paid Preparer’s ID | Social Security Number, PTIN, or FEIN of Paid Preparer | Line 54 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 (21944) 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 8-18 in Positions 22-68. 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 28-38 in Positions 22-68. 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 48-58 in Positions 22- 68. 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 (21945) 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 | |
| Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits) | | | | | |
| 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 Code (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 Code (Line 2) | | Line 13 Position(s) 55-57 | Numeric | 3 | |
| Nonrefundable Priority 1 Tax Credit Code (Line 3) | | Line 15 Position(s) 55-57 | Numeric | 3 | |
| Nonrefundable Priority 1 Tax Credit Code (Line 4) | | Line 17 Position(s) 55-57 | Numeric | 3 | |
| Nonrefundable Priority 1 Tax Credit Code (Line 5) | | Line 19 Position(s) 55-57 | Numeric | 3 | |
| Nonrefundable Priority 1 Tax Credit Code (Line 6) | | Line 21 Position(s) 55-57 | Numeric | 3 | |

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 |
|---|---|---------------------------|--------------|--------------|
| Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits) – continued | | | | |
| NRC-P1 Amount Claimed Against Income Tax (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 Income Tax (Line 2) | | Line 13 Position(s) 61-68 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Income Tax (Line 3) | | Line 15 Position(s) 61-68 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Income Tax (Line 4) | | Line 17 Position(s) 61-68 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Income Tax (Line 5) | | Line 19 Position(s) 61-68 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Income Tax (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 Franchise Tax (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 Franchise Tax (Line 2) | | Line 13 Position(s) 70-77 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Franchise Tax (Line 3) | | Line 15 Position(s) 70-77 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Franchise Tax (Line 4) | | Line 17 Position(s) 70-77 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Franchise Tax (Line 5) | | Line 19 Position(s) 70-77 | Numeric | 8 |
| NRC-P1 Amount Claimed Against Franchise Tax (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 |
| Schedule RC-P4 (Refundable Priority 4 Tax Credits) | | | | |
| Refundable Priority 4 Tax Credit Code (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 Code (Line 2) | | Line 41 Position(s) 50-52 | Alphanumeric | 3 |
| Refundable Priority 4 Tax Credit Code (Line 3) | | Line 43 Position(s) 50-52 | Alphanumeric | 3 |
| Refundable Priority 4 Tax Credit Code (Line 4) | | Line 45 Position(s) 50-52 | Alphanumeric | 3 |
| Refundable Priority 4 Tax Credit Code (Line 5) | | Line 47 Position(s) 50-52 | Alphanumeric | 3 |
| RC-P4 Amount Claimed Against Income Tax (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 Income Tax (Line 2) | | Line 41 Position(s) 56-63 | Numeric | 8 |
| RC-P4 Amount Claimed Against Income Tax (Line 3) | | Line 43 Position(s) 56-63 | Numeric | 8 |
| RC-P4 Amount Claimed Against Income Tax (Line 4) | | Line 45 Position(s) 56-63 | Numeric | 8 |
| RC-P4 Amount Claimed Against Income Tax (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 |
|---|--|---------------------------|------------|--------------|
| Schedule RC-P4 (Refundable Priority 4 Tax Credits) – continued | | | | |
| RC-P4 Amount Claimed Against Franchise 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 Franchise Tax (Line 2) | | Line 41 Position(s) 69-76 | Numeric | 8 |
| RC-P4 Amount Claimed Against Franchise Tax (Line 3) | | Line 43 Position(s) 69-76 | Numeric | 8 |
| RC-P4 Amount Claimed Against Franchise Tax (Line 4) | | Line 45 Position(s) 69-76 | Numeric | 8 |
| RC-P4 Amount Claimed Against Franchise 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 (21946) 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 |
| Part I – Nontransferable | | | | |
| Nonrefundable Priority 3 Tax Credit Code (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 Code (Line 2) | | Line 13 Position(s) 50-52 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit Code (Line 3) | | Line 15 Position(s) 50-52 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit Code (Line 4) | | Line 17 Position(s) 50-52 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit Code (Line 5) | | Line 19 Position(s) 50-52 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit Code (Line 6) | | Line 21 Position(s) 50-52 | Numeric | 3 |

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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|--|---|---------------------------|------------|--------------|
| Part I – Nontransferable – continued | | | | |
| NRC-P3 Amount Claimed Against Income Tax (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 Income Tax (Line 2) | | Line 13 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Income Tax (Line 3) | | Line 15 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Income Tax (Line 4) | | Line 17 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Income Tax (Line 5) | | Line 19 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Income Tax (Line 6) | | Line 21 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (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 Franchise Tax (Line 2) | | Line 13 Position(s) 69-76 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (Line 3) | | Line 15 Position(s) 69-76 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (Line 4) | | Line 17 Position(s) 69-76 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (Line 5) | | Line 19 Position(s) 69-76 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (Line 6) | | Line 21 Position(s) 69-76 | Numeric | 8 |
| Part II – Transferable | | | | |
| Transferable, Nonrefundable Priority 3 Tax Credit Code (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 Code (Line 8) | | Line 40 Position(s) 50-52 | Numeric | 3 |
| Transferable, Nonrefundable Priority 3 Tax Credit Code (Line 9) | | Line 44 Position(s) 50-52 | Numeric | 3 |
| NRC-P3 Amount Claimed Against Income Tax (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 Income Tax (Line 8) | | Line 40 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Income Tax (Line 9) | | Line 44 Position(s) 56-63 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (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 Franchise Tax (Line 8) | | Line 40 Position(s) 69-76 | Numeric | 8 |
| NRC-P3 Amount Claimed Against Franchise Tax (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 |
|--|---|---------------------------|--------------|--------------|
| Part II – Transferable – continued | | | | |
| 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 (21947) 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 |
| Part I – Nontransferable | | | | |
| Refundable Priority 2 Tax Credit Code (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 Code (Line 2) | | Line 12 Position(s) 50-52 | Numeric | 3 |
| Refundable Priority 2 Tax Credit Code (Line 3) | | Line 14 Position(s) 50-52 | Numeric | 3 |
| Refundable Priority 2 Tax Credit Code (Line 4) | | Line 16 Position(s) 50-52 | Numeric | 3 |
| Refundable Priority 2 Tax Credit Code (Line 5) | | Line 18 Position(s) 50-52 | Numeric | 3 |
| Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2 – continued | | | | |

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|---|---|---------------------------|--------------|--------------|
| Part I – Nontransferable – continued | | | | |
| RC-P2 Amount Claimed Against Income 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 Income Tax (Line 2) | | Line 12 Position(s) 56-63 | Numeric | 8 |
| RC-P2 Amount Claimed Against Income Tax (Line 3) | | Line 14 Position(s) 56-63 | Numeric | 8 |
| RC-P2 Amount Claimed Against Income Tax (Line 4) | | Line 16 Position(s) 56-63 | Numeric | 8 |
| RC-P2 Amount Claimed Against Income Tax (Line 5) | | Line 18 Position(s) 56-63 | Numeric | 8 |
| RC-P2 Amount Claimed Against Franchise 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 Franchise Tax (Line 2) | | Line 12 Position(s) 69-76 | Numeric | 8 |
| RC-P2 Amount Claimed Against Franchise Tax (Line 3) | | Line 14 Position(s) 69-76 | Numeric | 8 |
| RC-P2 Amount Claimed Against Franchise Tax (Line 4) | | Line 16 Position(s) 69-76 | Numeric | 8 |
| RC-P2 Amount Claimed Against Franchise Tax (Line 5) | | Line 18 Position(s) 69-76 | Numeric | 8 |
| Part II – Transferable | | | | |
| Transferable, Refundable Priority 3 Tax Credit Code (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 Code (Line 7) | | Line 29 Position(s) 50-52 | Alphanumeric | 3 |
| Transferable, Refundable Priority 3 Tax Credit Code (Line 8) | | Line 33 Position(s) 50-52 | Alphanumeric | 3 |
| RC-P2 Amount Claimed Against Income 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 Income Tax (Line 7) | | Line 29 Position(s) 56-63 | Numeric | 8 |
| RC-P2 Amount Claimed Against Income 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 |
|---|---|---------------------------|------------|--------------|
| Part II – Transferable – continued | | | | |
| 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 (21950) 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

| 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 |
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|------------------------|--|--------------------------------|--------------------|---------------------|
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|------------|--|---------------------------|--------------------|--------------|
| 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

| Field Name | Comments | | Field Type | Field Length |
|------------|---|----------------------------|--------------------|--------------|
| 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

| Field Name | Comments | | Field Type | Field Length |
|-------------------|---|----------------------------|--------------------|---------------------|
| 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 (21951) 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 |
| Intangible Assets- Located Everywhere | | | | | |
| 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 |
| Real and Tangible Assets- Located Everywhere | | | | |
| 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 |
| Real and Tangible Assets- Located in Louisiana | | | | |
| 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 (21952) 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|--|--------------------------------|-------------------|---------------------|
| 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 | Net 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|---|--------------------------------|-------------------|---------------------|
| 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 | Net 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 (21953) 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 |
| Schedule E- Reconciliation of Income Per Books with Income Per Return | | | | | |
| 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 |
| Line 5 Expenses Recorded on books this year | | | | | |
| 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 5c | Line 8 | Position(s) 69-80 | Numeric | 12 |

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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|--------------------------|---|---------------------------|------------|--------------|
| Line 7 | Income recorded on books this yea, but not included in this return | Line 10 Position(s) 69-80 | Numeric | 12 |
| Line 8 Deductions | | | | |
| 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 8c | 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

| Field Name | Comments | | Field Type | Field Length |
|--|---|---------------------------|------------|--------------|
| Liabilities and Capital from Balance Sheet- Beginning of Year | | | | |
| 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 |
|--|---|---------------------------|------------|--------------|
| Liabilities and Capital from Balance Sheet- End of Year | | | | |
| 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) 67-78 | 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 (21954) 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 | |
| Schedule F 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 1 | Enter the total net income calculated under federal law before special deductions | Line 12 Position(s) 67-78 | Numeric | 12 | |
| Line 2 Additions to Federal Net Income | | | | | |
| Line 2a, Col 1 | Louisiana income Tax | Line 16 Position(s) 67-78 | Numeric | 12 | |
| Line 2b, Col 1 | Related Members, interest\ intangible\management fee expenses or cost. From Form R- 6950 | Line 18 Position(s) 67-78 | Numeric | 12 | |
| Line 2c, Col 1 | Donation to School Tuition Organization Credit | Line 20 Position(s) 67-78 | Numeric | 12 | |
| Line 2d, Col 1 | Other Additions. | Line 22 Position(s) 67-78 | Numeric | 12 | |
| Line 2e, Col 1 | Total Additions- Add Line 2a through 2d. | Line 24 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 , Col 1 | Bank Dividends | Line 28 Position(s) 67-78 | Numeric | 12 |
| Line 3b, Col 1 | All other Dividends | Line 30 Position(s) 67-78 | Numeric | 12 |
| Line 3c, Col 1 | Interest | Line 32 Position(s) 67-78 | Numeric | 12 |
| Line 3d, Col 1 | Road Home- The amount included in federal taxable income | Line 34 Position(s) 67-78 | Numeric | 12 |
| Line 3e, Col 1 | LA depletion in excess federal depletion | Line 36 Position(s) 67-78 | Numeric | 12 |
| Line 3f, Col 1 | Expenses not deducted on the federal return due to IRS Code Section 280C | Line 38 Position(s) 67-78 | Numeric | 12 |
| Line 3g, Col 1 | Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950 | Line 40 Position(s) 67-78 | Numeric | 12 |
| Line 3h, Col 1 | Compensation for Disaster Services | Line 42 Position(s) 67-78 | Numeric | 12 |
| Line 3i, Col 1 | Act 123 recovery (see instructions) | Line 44 Position(s) 67-78 | Numeric | 12 |
| Line 3j, Col 1 | Other Subtractions | Line 46 Position(s) 67-78 | Numeric | 12 |
| Line 3k, Col 1 | Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950 | Line 48 Position(s) 67-78 | Numeric | 12 |
| Line 4 | Louisiana Net Income from All Sources- This amount should agree with Schedule D, Line 25 | Line 50 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 (21955) 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 |
| G-1 Computation of Franchise Tax Base | | | | |
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|--|---|--------------------------------|-------------------|---------------------|
| 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 Line10B | 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 |
| Schedule G1- Total Franchise Taxable Base | | | | |
| 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 (21956) 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 |
| End of Year- Located Everywhere | | | | | |
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|--|--|--------------------------------|----------------------|---------------------|
| (Line 13) | Accumulated Depreciation | Line 35 Position(s) 37-48 | Numeric | 12 |
| Lin e14 | 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 |
| End of Year- Located In Louisiana | | | | |
| 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 |
| Lin e11 | 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 |
| Lin e 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 |
| Lin e 21 | Franchise Tax Property Ratio – Line 20, Column 2/ Line 20, 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 (21957) 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 |
| Line 1 Net sales of merchandise, charges for services, and other revenues | | | | |
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|---|--------------------------------|---------------------|---------------------|
| 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 ration 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 (21958) 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 |
| Schedule J- Calculation of Income Tax | | | | |
| 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 2a | 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|--|--------------------------------|-------------------|---------------------|
| Line 2b | 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) 67-79 | Numeric | 13 |
| | | | | |

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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|---|--------------------------------|-------------------|---------------------|
| 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

| Field Name | Comments | Exact Placement on Grid | Field Type | Field Length |
|-------------------|---|--------------------------------|-------------------|---------------------|
| 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 3 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 43.
- 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 (21959) 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

| 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 |
| Schedule M- Analysis of Schedule G, Line 11, Column 2 | | | | |
| 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 5a through 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 |
| Schedule N- Additional Information Required | | | | |
| 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: 2018 Corporate Income/Franchise Tax Return (CIFT-620)

Requirements: Page 4

Document Identification Number: The document identification number (21941) 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 page of the 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 21941 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 21941- 21947, Schedule A, G, K, N

| Header Information | | | | |
|--------------------|--------------|--------------|-----------------------|---|
| Field No. | Field Type | Field Length | Field Name | Comments |
| 1 | Alphanumeric | 2 | Header Version | Value is T1 . |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the 2-D Bar Coding Standards .) 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 LA . |
| 4 | Numeric | 5 | Description | Value is 21941 . |
| 5 | Numeric | 1 | Specification Version | Value is 0 . |
| 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

CIFT-620 2D Return (Page 1)

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)

| 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 |
|----------------------------|------------|-------------------|-----------------|--|
| Column 1 Income Tax | | | | |
| 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 19 | 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 |

Column 2 Franchise Tax

| | | | | |
|-----|---------|---|-----------------|--|
| 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 |

Column 3 (Total)

| | | | | |
|-----|---------|---|----------------|--|
| 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, Column 2 | 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 |
| 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 Code (Line 1) | Enter 3-digit credit code. If not applicable, leave blank. |
| 124 | Numeric | 3 | Nonrefundable Priority 1 Tax Credit Code (Line 2) | |
| 125 | Numeric | 3 | Nonrefundable Priority 1 Tax Credit Code (Line 3) | |
| 126 | Numeric | 3 | Nonrefundable Priority 1 Tax Credit Code (Line 4) | |
| 127 | Numeric | 3 | Nonrefundable Priority 1 Tax Credit Code (Line 5) | |
| 128 | Numeric | 3 | Nonrefundable Priority 1 Tax Credit Code (Line 6) | |
| 129 | Numeric | 8 | NRC-P1 Amount Claimed Against Income Tax (Line 1) | Adjusted Overpayment – Return Line 36 |
| 130 | Numeric | 8 | NRC-P1 Amount Claimed Against Income Tax (Line 2) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 131 | Numeric | 8 | NRC-P1 Amount Claimed Against Income Tax (Line 3) | |
| 132 | Numeric | 8 | NRC-P1 Amount Claimed Against Income Tax (Line 4) | |
| 133 | Numeric | 8 | NRC-P1 Amount Claimed Against Income Tax (Line 5) | |
| 134 | Numeric | 8 | NRC-P1 Amount Claimed Against Income 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) | Total Income Tax Credits |
| 136 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise Tax (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 137 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise Tax (Line 2) | |

| | | | | |
|-----|---------|---|---|---|
| 138 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise Tax (Line 3) | |
| 139 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise Tax (Line 4) | |
| 140 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise Tax (Line 5) | |
| 141 | Numeric | 8 | NRC-P1 Amount Claimed Against Franchise 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 Code (Line 1) | Enter 3-character credit code. If not applicable, leave blank. |
| 144 | Alphanumeric | 3 | Refundable Priority 4 Tax Credit Code (Line 2) | |
| 145 | Alphanumeric | 3 | Refundable Priority 4 Tax Credit Code (Line 3) | |
| 146 | Alphanumeric | 3 | Refundable Priority 4 Tax Credit Code (Line 4) | |
| 147 | Alphanumeric | 3 | Refundable Priority 4 Tax Credit Code (Line 5) | |
| 148 | Numeric | 8 | RC-P4 Amount Claimed Against Income Tax (Line 1) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 149 | Numeric | 8 | RC-P4 Amount Claimed Against Income Tax (Line 2) | |
| 150 | Numeric | 8 | RC-P4 Amount Claimed Against Income Tax (Line 3) | |
| 151 | Numeric | 8 | RC-P4 Amount Claimed Against Income Tax (Line 4) | |
| 152 | Numeric | 8 | RC-P4 Amount Claimed Against Income 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 Franchise Tax (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 155 | Numeric | 8 | RC-P4 Amount Claimed Against Franchise Tax (Line 2) | |
| 156 | Numeric | 8 | RC-P4 Amount Claimed Against Franchise Tax (Line 3) | |
| 157 | Numeric | 8 | RC-P4 Amount Claimed Against Franchise Tax (Line 4) | |
| 158 | Numeric | 8 | RC-P4 Amount Claimed Against Franchise Tax (Line 5) | |
| 159 | Numeric | 8 | Total RC-P4 Franchise 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 Code (Line 1) | Enter 3-digit credit code. If not applicable, leave blank. |
| 161 | Numeric | 3 | Nonrefundable Priority 3 Tax Credit Code (Line 2) | |
| 162 | Numeric | 3 | Nonrefundable Priority 3 Tax Credit Code (Line 3) | |
| 163 | Numeric | 3 | Nonrefundable Priority 3 Tax Credit Code (Line 4) | |
| 164 | Numeric | 3 | Nonrefundable Priority 3 Tax Credit Code (Line 5) | |

| | | | | |
|-----|---------|---|---|---|
| 165 | Numeric | 3 | Nonrefundable Priority 3 Tax Credit Code (Line 6) | |
| 166 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 1) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 167 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 2) | |
| 168 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 3) | |
| 169 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 4) | |
| 170 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 5) | |
| 171 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 6) | |
| 172 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 173 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 2) | |
| 174 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 3) | |
| 175 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 4) | |
| 176 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 5) | |
| 177 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise 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 Code (Line 7) | Enter 3-digit credit code. If not applicable, leave blank. |
| 179 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Tax Credit Code (Line 8) | |
| 180 | Numeric | 3 | Transferable, Nonrefundable Priority 3 Tax Credit Code (Line 9) | |
| 181 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 7) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 182 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 8) | |

| | | | | |
|-----|--------------|----|---|---|
| 183 | Numeric | 8 | NRC-P3 Amount Claimed Against Income Tax (Line 9) | |
| 184 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 7) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 185 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 8) | |
| 186 | Numeric | 8 | NRC-P3 Amount Claimed Against Franchise Tax (Line 9) | |
| 187 | Alphanumeric | 26 | LDR State Certification Number (Line 7A) | |
| 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 Code (Line 1) | Enter 3-digit credit code. If not applicable, leave blank. |
| 194 | Numeric | 3 | Refundable Priority 2 Tax Credit Code (Line 2) | |
| 195 | Numeric | 3 | Refundable Priority 2 Tax Credit Code (Line 3) | |
| 196 | Numeric | 3 | Refundable Priority 2 Tax Credit Code (Line 4) | |
| 197 | Numeric | 3 | Refundable Priority 2 Tax Credit Code (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 Income Tax (Line 1) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 199 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 2) | |
| 200 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 3) | |
| 201 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 4) | |
| 202 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 5) | |
| 203 | Numeric | 8 | RC-P2 Amount Claimed Against Franchise Tax (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 204 | Numeric | 8 | RC-P2 Amount Claimed Against Franchise Tax (Line 2) | |
| 205 | Numeric | 8 | RC-P2 Amount Claimed Against Franchise Tax (Line 3) | |

| | | | |
|-----|---------|---|--|
| 206 | Numeric | 8 | RC-P2 Amount Claimed Against Franchise Tax (Line4) |
| 207 | Numeric | 8 | RC-P2 Amount Claimed Against Franchise 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 Code (Line 6) | Enter 3-character credit code. If not applicable, leave blank. |
| 209 | Alphanumeric | 3 | Transferable, Refundable Priority 3 Tax Credit Code (Line 7) | |
| 210 | Alphanumeric | 3 | Transferable, Refundable Priority 3 Tax Credit Code (Line 8) | |
| 211 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 6) | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 212 | Numeric | 8 | RC-P2 Amount Claimed Against Income Tax (Line 7) | |
| 213 | Numeric | 8 | RC-P2 Amount Claimed Against Income 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 Page 9

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 - Beginning of Year |
| 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. |
| Liabilities and Capital from Balance Sheet- End of Year | | | | |
| 266 | Numeric | 12 | Line 1, Col 2 | Accounts Payable- End of Year |
| 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 | 10 | Line 2 | Indicate parishes in which property is located. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Trailer

| | | | | |
|-----|---|--|--|--|
| 302 | Indicates the end of the data file. Value is *EOD*. | | | |
|-----|---|--|--|--|

2-D Barcode Specifications: 2018 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 21941 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: 2018 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 T2 . |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the 2-D Bar Coding Standards .) 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 LA . |
| 4 | Numeric | 5 | Description | Value is 21941 . |
| 5 | Numeric | 1 | Specification Version | Value is 0 . |
| 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 |
| 2018 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 |
| 2018 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 2018C, 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 |
| Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located Everywhere | | | | |
| 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 |
| 53 | Numeric | 12 | (Line 15) | Accumulated Depletion- Beginning of Year |
| 55 | Numeric | 12 | (Line 15) | Accumulated Depletion- End of Year |
| 56 | Numeric | 12 | Line 16 | Land- Beginning of Year |
| 57 | Numeric | 12 | Line 16 | Land- End of Year |
| 58 | Numeric | 12 | Line 17 | Other Real and Tangible Assets- Beginning of Year |
| 59 | Numeric | 12 | Line 17 | Other Real and Tangible Assets - End of Year |
| 60 | Numeric | 12 | Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year |
| 61 | Numeric | 12 | Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year |
| 62 | Numeric | 12 | Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year |
| 63 | Numeric | 12 | Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year |
| 64 | Numeric | 12 | Line 20 | Less real and tangible assets not used in production of net apportionable income- Beginning of Year |
| 65 | Numeric | 12 | Line 20 | Less real and tangible assets not used in production of net apportionable income- End of Year |
| 66 | Numeric | 12 | Line 21 | Balance- Subtract line 20 from Line 19- Beginning of Year |
| 67 | Numeric | 12 | Line 21 | Balance- Subtract line 20 from Line 19- End of Year |
| 68 | Numeric | 12 | Line 22 | Beginning of year balance- End of Year |
| 69 | Numeric | 12 | Line 23 | Total Add Lines 21 and 22- End of Year |
| Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located in Louisiana | | | | |
| 70 | Numeric | 12 | Line 11 | Inventories- Beginning of Year |
| 71 | Numeric | 12 | Line 11 | Inventories- End of Year |
| 72 | Numeric | 12 | Line 12 | Blds, and other depreciable Assets- Beginning of Year |
| Field No. | Field Type | Field Length | Field Name | Comments |
| 73 | Numeric | 12 | Line 12 | Blds, and other depreciable Assets- End of Year |
| 74 | Numeric | 12 | (Line 13) | Accumulated Depreciation- Beginning of Year |

| | | | | |
|---|---------|----|------------|--|
| 75 | Numeric | 12 | (Line 13) | Accumulated Depletion- End of Year |
| 76 | Numeric | 12 | Line 14 | Depletable Assets- Beginning of Year |
| 77 | Numeric | 12 | Line 14 | Depletable Assets- End of Year |
| 78 | Numeric | 12 | (Line 15) | Accumulated Depletion- Beginning of Year |
| 79 | Numeric | 12 | (Line 15) | Accumulated Depletion- End of Year |
| 80 | Numeric | 12 | Line 16 | Land- Beginning of Year |
| 81 | Numeric | 12 | Line 16 | Land- End of Year |
| 82 | Numeric | 12 | Line 17 | Other Real and Tangible Assets- Beginning of Year |
| 83 | Numeric | 12 | Line 17 | Other Real and Tangible Assets- End of Year |
| 84 | Numeric | 12 | Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year |
| 85 | Numeric | 12 | Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year |
| 86 | Numeric | 12 | Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year |
| 87 | Numeric | 12 | Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year |
| 88 | Numeric | 12 | Line 20 | Line 20 Less real and tangible assets not used in production of net apportionable income- Beginning of Year |
| 89 | Numeric | 12 | Line 20 | Line 20 Less real and tangible assets not used in production of net apportionable income- End of Year |
| 90 | Numeric | 12 | Line 21 | Balance- Subtract line 20 from Line 19- Beginning of Year |
| 91 | Numeric | 12 | Line 21 | Balance- Subtract line 20 from Line 19- End of Year |
| 92 | Numeric | 12 | Line 22 | Beginning of year balance- End of Year |
| 93 | Numeric | 12 | Line 23 | Total Add Lines 21 and 22- End of Year |
| 94 | Numeric | 5 | Line 24 | Income Tax Property Ratio(Line 23, Column 4/Line23, Column 2) |
| CIFT- 620 2D Schedule D- Computation of Louisiana Net Income | | | | |
| 95 | Numeric | 12 | Line 1A. | Total- Gross Receipts |
| 96 | Numeric | 12 | Line 1B | Total- Less returns and allowances |
| 97 | Numeric | 12 | Line 1C. | Balance, Subtract Line 1B from Line 1A |
| 98 | Numeric | 12 | Line 2 | Less: Cost of goods sold and/ or operations- Attach Schedule |
| 99 | Numeric | 12 | Line 3 | Gross Profit- Subtract Line 2 from Line 1C |
| 100 | Numeric | 12 | Line 4 | Gross Rents |
| 101 | Numeric | 12 | Line 5 | Gross Royalties |
| 102 | Numeric | 12 | Line 6 | Income from estates, trusts, and partnerships |
| 103 | Numeric | 12 | Line 7 | Income from construction, repair, etc. |
| 104 | Numeric | 12 | Line 8 | Attach Schedule |
| 105 | Numeric | 12 | Line 9 | Add Lines 3 through 8. |
| 106 | Numeric | 12 | Line 10 | Compensation of Officers |
| 107 | Numeric | 12 | Line 11 | Salaries and wages (not deducted elsewhere) |
| 108 | Numeric | 12 | Line 12 | Repairs |
| 109 | Numeric | 12 | Line 13 | Bad Debt |
| CIFT- 620 2D Schedule D- Computation of Louisiana Net Income (Continued) | | | | |

| Field No. | Field Type | Field Length | Field Name | Comments |
|--|------------|--------------|--|---|
| 110 | Numeric | 12 | Line 14 | Rent |
| 111 | Numeric | 12 | Line 15 | Taxes and Licenses |
| 112 | Numeric | 12 | Line 16 | Interest |
| 113 | Numeric | 12 | Line 17 | Charitable Contributions |
| 114 | Numeric | 12 | Line 18 | Depreciation |
| 115 | Numeric | 12 | Line 19 | Depletion |
| 116 | Numeric | 12 | Line 20 | Advertising |
| 117 | Numeric | 12 | Line 21 | Pension, Profit Sharing, Stock Bonus, and Annuity Plans |
| 118 | Numeric | 12 | Line 22 | Other employee benefit plans |
| 119 | Numeric | 12 | Line 23 | Other Deductions |
| 120 | Numeric | 12 | Line 24 | Total Deductions- Add Line 10 through 23 |
| 121 | Numeric | 12 | Line 25 | Net Income from All Sources- subtract Line 24 from 9 |
| | | | Line 26 Allocable Income From All Sources | |
| 122 | Numeric | 12 | Line 26A | Net rents and royalties from immovable or corporeal movable property |
| 123 | Numeric | 12 | Line 26B | Royalties from the use of patents, trademarks, etc. |
| 124 | Numeric | 12 | Line 26C | Income from estates, trusts, and partnerships |
| 125 | Numeric | 12 | Line 26D | Income from construction, repair, etc |
| 126 | Numeric | 12 | Line 26E | Other Allocable Income |
| 127 | Numeric | 12 | (Line 26F) | Allocable Expenses |
| 128 | Numeric | 12 | Line 26G | Net allocable income from all sources |
| 129 | Numeric | 12 | Line 27 | Net income subject to apportionment- Subtract Line 26G from Line 25 |
| 130 | Numeric | 12 | Line 28 | Net income apportioned to Louisiana |
| | | | Line 29 Allowable income from Louisiana Sources | |
| 131 | Numeric | 12 | Line 29A | Net rents and Royalties from immovable or corporeal movable property |
| 132 | Numeric | 12 | Line 29B | Royalties from the use of patents, trademarks, etc. |
| 133 | Numeric | 12 | Line 29C | Income from Estates, Trusts, and Partnerships. |
| 134 | Numeric | 12 | Line 29D | Income from construction, repair, etc. |
| 135 | Numeric | 12 | Line 29E | Other Allocable Income |
| 136 | Numeric | 12 | (Line 29F) | Allocable Expenses |
| 137 | Numeric | 12 | Line 29G | Net Allocable Income from Louisiana Sources |
| 138 | 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 |
| 139 | Numeric | 12 | Line 1 | Net Income per books |
| 140 | Numeric | 12 | Line 2 | Louisiana Income Tax |
| 141 | Numeric | 12 | Line 3 | Excess of Capital Loss over Capital Gains |
| 142 | Numeric | 12 | Line 4 | Taxable Income not recorded on books this year, but not deducted in this return: |

| Line 5 Expenses Recorded on books this year | | | | |
|---|-------------------|---------------------|--|--|
| 143 | Numeric | 12 | Line 5a | Depreciation |
| 144 | Numeric | 12 | Line 5b | Depletion |
| 145 | Numeric | 12 | Line 5c | Other |
| 146 | Numeric | 12 | Line 6 | Total- Add Line 1 through 5c |
| 147 | Numeric | 12 | Line 7 | Income recorded on books this yea, but not included in this return |
| | | | Line 8 Deductions | Deductions in this tax return not charged against book income this year: |
| 148 | Numeric | 12 | Line 8a | Depreciation |
| 149 | Numeric | 12 | Line 8b | Depletion |
| 150 | Numeric | 12 | Line 8c | Other |
| 151 | Numeric | 12 | Line 9 | Total- Add Lines 7 through 8c |
| 152 | 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 | | | | |
| 153 | Numeric | 12 | Line 1 | Enter the total net income calculated under federal law before special deductions |
| | | | Line 2 Additions to Federal Net Income | |
| 154 | Numeric | 12 | Line 2a | Louisiana income Tax |
| 155 | Numeric | 12 | Line 2b | Related Members, interest\ intangible\management fee expenses or cost. From Form R- 6950 |
| 156 | Numeric | 12 | Line 2c | Donation to School Tuition Organization Credit |
| 157 | Numeric | 12 | Line 2d | Other Additions |
| 158 | Numeric | 12 | Line 2e | Total Additions- Add Lines 2a through 2d |
| | | | Line 3 Subtractions from Federal Net Income | |
| 159 | Numeric | 12 | Line 3a | Column 2 -Bank Dividends |
| 160 | Numeric | 12 | Line 3b | All Other Dividends |
| 161 | Numeric | 12 | Line 3c | Interest |
| 162 | Numeric | 12 | Line 3d | Road Home- The amount included in federal taxable income |
| 163 | Numeric | 12 | Line 3e | LA depletion in excess federal depletion |
| 164 | Numeric | 12 | Line 3f | Expenses not deducted on the federal return due to IRS Code Section 280C |
| 165 | Numeric | 12 | Line 3g | Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950 |
| 166 | Numeric | 12 | Line 3h | Compensation for Disaster Services |
| 167 | Numeric | 12 | Line 3i | Act 123 Recovery |
| 168 | Numeric | 12 | Line 3j | Other Subtractions |
| 169 | Numeric | 12 | Line 3K | Total Subtractions. Add Lines 3a through 3j |
| 170 | Numeric | 12 | Line 4 | 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 |

| Schedule J- Calculation of Income Tax | | | | |
|---------------------------------------|---------|----|---|--|
| 171 | Binary | 1 | Line 1 | Short Period Filers Checkbox |
| 172 | Numeric | 12 | Line 1 | Enter the amount of net taxable income from CIFT-620, Line 1E |
| | | | Line 2 Calculation of Tax | |
| 173 | Numeric | 5 | Line 2a, Column 1 | First \$25,000 of net taxable income – Net income in Each Bracket |
| 174 | Numeric | 12 | Line 2a, Column 2 | First \$25,000 of net taxable income- Tax |
| 175 | Numeric | 5 | Line 2b, Column 1 | Next \$25,000 – Net Income in Each Bracket |
| 176 | Numeric | 12 | Line 2b, Column 2 | Next \$25,000 – Tax |
| 177 | Numeric | 5 | Line 2c, Column 1 | Next \$50,000- Net Income in Each Bracket |
| 178 | Numeric | 12 | Line 2c, Column 2 | Next \$50,000- Tax |
| 179 | Numeric | 6 | Line 2d, Column 1 | Next \$100,000, - Net Income in Each Bracket |
| 180 | Numeric | 12 | Line 2d, Column 2 | Next \$100,000, - Tax |
| 181 | Numeric | 12 | Line 2e, Column 1 | Over \$200,000- Net Income in Each Bracket |
| 182 | Numeric | 12 | Line 2e, Column 2 | Over \$200,000- Tax |
| 183 | Numeric | 12 | Line 3, Column 1 | Add amounts in Column 1, Line 2a through 2e and enter the result |
| 184 | Numeric | 12 | Line 4, Column 2 | 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 |
| Trailer | | | | |
| 185 | | | Indicates the end of the data file. Value is *EOD*. | |

2-D Barcode Specifications: 2018 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 21941 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 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



Header Information

| Field No. | Field Type | Field Length | Field Name | Comments |
|-----------|--------------|--------------|-----------------------|---|
| 1 | Alphanumeric | 2 | Header Version | Value is T3 . |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the 2-D Bar Coding Standards .) 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 LA . |
| 4 | Numeric | 5 | Description | Value is 21941 . |
| 5 | Numeric | 1 | Specification Version | Value is 0 . |
| 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 | 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 |
|--|------------|-------------------|------------|--|
| Schedule G1- Computation of Franchise Tax Base- Total Franchise Taxable Base- Continued | | | | |
| 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 |
| Government Specific Data- Schedule H- Computation of Corporate Franchise Tax Property Ratio | | | | |
| End of Year- Located Everywhere | | | | |
| 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 | Lin e11 | Inventories |
| 41 | Numeric | 12 | Line 12 | Bldgs, and other depreciable assets |
| 42 | Numeric | 12 | (Line 13) | Accumulated Depreciation |
| 43 | Numeric | 12 | Lin e14 | 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 |
| End of Year- Located in Louisiana | | | | |
| 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 | Lin e11 | Investories |
| 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 ration 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 5a through 6 |
| 107 | Numeric | 12 | Line 8 | Balance at end of year- Subtract Line 7 from Line 4 |
| Trailer | | | | |
| 108 | | | Indicates the end of the data file. Value is *EOD*. | |
| | | | | |