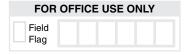
IT-5	41 (1/20) Page 1 of 3							
	LOUISIANA	Mark all Applicable Boxes:	LDR Account Nu	mber:				
	DEPARTMENT of REVENUE	Initial Return						
	Fiduciary Income Tax Return	Amended Return	ederal Identification Nu					Ш
	uil to: uisiana Department of Revenue	Final Return	Name of Estate or Trust					
P.	O. Box 3440	Tinar riciani	Name of Estate or Trust	continued				
Ва	ton Rouge, LA 70821-3440	Short Period Return						
	2010	Decident Truet	Address					
	calendar year <b>2019</b> Other taxable year	Resident Trust	City		State	ZIP		
0. 0		Nonresident Trust						
beg	(mmddyyyy)	2015 Legislation Recovery	Type of entity code(s)					
end	led		Date e	ntity was crea	ated:			
	(mmddyyyy)	N				(m	ımddyyyy)	
1	NAICS code	Number of Schedules K-1 attached:						
Со	emputation of Income							
1	Federal taxable income before modif Schedule A, (Computation of Louisia leave Lines 1, 2, and 3 blank and be	na taxable income before income of		1	<u></u>		,	00
Ad	ditions							
2A	Net income tax paid to any state or p	olitical or municipal subdivision		2A	Ш,		$\Box$	00
2B	Interest income from other states and	d their political or municipal subdivis	sions	2B	<u></u>		,	00
2C	Donation to School Tuition Organizati	ion Credit		2C	<u></u>		,	00
2D	Federal Exemption			2D			,	00
2E	Federal Income Distribution Deduction	on		2E			,	00
2F	Total – Add Lines 2A through 2E.			2F			,	00
Su	btractions							
ЗА	Interest and dividends on U.S. govern	nment obligations		3A	<u>,</u>		<u>;</u>	00
3B	Depletion in excess of federal depleti	on		3B			<del>;</del>	00
зС	S Bank Exclusion – See the instruction	ons.		3C			<u>;                                    </u>	00
3D	Exemption			3D		Ļ		00
3E	Other			3E			<u>;</u>	00
3F	Total – Add Lines 3A through 3E.			3F			<u>;                                    </u>	00





	LDR Account	Num	ber:	
4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2F, less Line 3F, OR enter the amount from Form IT-541, Schedule A, Line 13. If using the amount from Form IT-541, Schedule A, please check box.	4	7 7	
5	Less Louisiana income distribution deduction from Schedule C, Line g.	5	7 7 7 1	
6	Louisiana taxable income before federal income tax deduction – Subtract Line 5 from Line 4.	6		
7A	Less federal income tax deduction – Enter the amount from Schedule D, Line 20.	7A	<u> </u>	
7B	Federal Disaster Relief Credits – See the instructions.	7B		
8	Louisiana taxable income – Subtract Line 7A from Line 6.	8	<u> </u>	
9	Total tax – See Worksheet 1, Calculation of Income Tax.	9		
10	Resident only: Credit for net income taxes paid to other states by resident estates and trusts – Completed Form R-10606 and a copy of the other state's return must be submitted.	10		
11	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.	11		
12	Total income tax after priority 1 credits – Subtract Lines 10 and 11 from Line 9.	12		
13A	Louisiana Citizens Insurance Assessment Paid	13A		
13	Louisiana Citizens Insurance Credit – See the instructions.	13		
14	Other refundable priority 2 credits – From Schedule RC-P2, Line 9.	14		
15	Total priority 2 credits – Add Line 13 and Line 14.	15	<u> </u>	
16	Tax liability after priority 2 credits – See the instructions.	16		
17	Overpayment after priority 2 credits – See the instructions.	17		
18	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.	18		
19	Tax after priority 3 credits – See the instructions.	19		
20	Overpayment after priority 2 credits – Enter the amount from Line 17.	20		
21	Refundable priority 4 credits – From Schedule RC-P4, Line 6.	21		
22	Amount of credit carried forward from 2018	22		
23	Nonresident only: Amount paid on your behalf by a Composite Partnership Filing  Enter name of partnership	23	<u> </u>	
24	Amount of Louisiana Tax Withheld For 2019 – Attach Forms W-2 and 1099.	24		
25	Amount of Estimated Payments for 2019 and Amount Paid with Extension Request – From Schedule E, Line 6.	25		

26



Total Refundable Tax Credits and Payments – Add Lines 20 through 25.

	LDR Account	Num	ber:	
27	Overpayment – If Line 26 is greater than Line 19, subtract Line 19 from Line 26. Otherwise, go to Line 30.	27		00
28	Amount of Line 27 to be credited to 2020 Income tax	28		00
29	Amount to be refunded – Subtract Line 28 from Line 27.	29		
30	Amount owed – If Line 19 is greater than Line 26, subtract Line 26 from Line 19.	30		00
31	Interest – From the Interest Calculation Worksheet Line 5.	31		00
32	Delinquent filing penalty – From the Delinquent Filing Penalty Calculation Worksheet Line 7.	32		00
33	Delinquent payment penalty – From the Delinquent Payment Penalty Calculation Worksheet Line 7.	33		00
34	Total amount due – Add Lines 30 through 33. PAY THIS AMOUNT.	34		00

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.									
Print Name of Fiduciary			Title of Fiduciary						
Signature of Fiduciary or officer representing Fiduciary				Telephone	Date (mm/dd/yyyy)				
Address				City			ZIP		
DAID	Print Preparer's Nar	me	Preparer's Sign	nature	Date (mm/	dd/yyyy)	Check ☐ if Self-employed		
PAID PREPARER USE ONLY	Firm's Name ➤		Firm's FEIN ➤						
OCE ONE!	Firm's Address >				Telep	hone <b>&gt;</b>			



For Office Use Only.

PTIN, FEIN, or LDR Account Number of Paid Preparer

				_
LDR Account Number:				- 1

Schedule NRC-P1 – Nonrefundable Priority 1 Credits						
Description	Code	Credit Amount				
1.		00				
2.		00				
3.		00				
4.		00				
5.		00				
6.		00				
<ol> <li>Other Nonrefundable Priority 1 Credits: Add credit amounts in Lines 1 through 6. Enter here and on IT-541, Line 11.</li> </ol>		, , , , , , , , , , , , , , , , , , , ,				

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140
Qualified Playgrounds	150

Description	Code
Debt Issuance	155
Contributions to Educational Institutions	160
Donations to Public Schools	170

Description	Code
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175

Description	Code
Conversion of Vehicle to Alternative Fuel	185
Other	199

Schedule RC-P4 – Refundable Priority 4 Credits						
Description	Code	Credit Amount				
1.	F					
2.	F	00				
3.	F	00				
4.	F	00				
5.	F					
6. Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on IT-541, Line 21.		00				

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



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		LDR Account Number:			

Schedule NRC-P3 – Part I – Noi	refundable Priority 3 Cre	dits
Description	Code	Credit Amount
1.		00
2.		00
3.		00
4.		00
5.		
6.		00

Description	Code
Atchafalaya Trace	200
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Donation to School Tuition Organization	213
Inventory Tax Credit Carried Forward & ITEP	218

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	219
QMC Music Job Creation	223
Credit	
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Research and Development	231
Cane River Heritage Area	232
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240

Description	Code
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

Schedule NRC-P3 – Part II – Transferable, Nonre	efundable Prio	rity 3 Credits
Description	Code	Credit Amount
7.		00
7A.		
8.		00
8A.		
9.		
9A.		
10. Nonrefundable Priority 3 Credits: Add credit amounts in Lines 1 through 9. Enter here and on IT-541, Line 18.		00

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

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

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

Description	Code
New Markets	259
Brownfields Investor	260

Description	Code
Motion Picture Infrastructure	261
Angel Investor	262



LDR Account Number:					

Schedule RC-P2 – Part I – Refundable Priority 2 Credits				
Description	Code	Credit Amount		
1.	■ F	00		
2.	F	00		
3.	F	00		
4.	F	00		
5.	<b>■</b> F	00		

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits					
Description	Code	Credit Amount			
6. Musical and Theatrical Production	6 2 F				
6A.	-				
7. Musical and Theatrical Production	6 2 F				
7A.					
Musical and Theatrical Production	6 2 F				
8A.	-				
9. Other Refundable Priority 2 Credits: Add credit amounts in Lines 1 through 8. Enter the result here and on IT-541, Line 14.		00			

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Mentor-Protégé	57F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
Retention and Modernization	70F

Description	Code
Conversion of Vehicle to Alternative Fuel Act 125 Recovery	71F

•	Code
Digital Interactive Media and Software	73F
Other Refundable	80F



	Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction				
1	Federal taxable income before the exemption and income distribution deduction	1			
2	Net income taxes paid to any state or political or municipal subdivision	2			
3	Donation to School Tuition Organization Credit	3			
	Subtractions				
4A	Any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the Constitution or laws of the United States	4A			
4B	Depletion allowed under Louisiana law in excess of federal depletion	4B			
4C	S-Bank exclusion	4C			
4D	Other	4D			
5	Total subtractions – Add Lines 4A through 4D.	5			
6	Modified federal taxable income – Add Lines 1, 2 & 3, subtract Line 5, and enter the result.	6			
	Modified Federal Taxable Income Allocated or Apportioned to Louisiana				
7	Allocable income from all sources – See instructions. Attach schedule supporting each amount.	7			
7A	Net rents and royalties from immovable or corporeal movable property	7A			
7B	Royalties from the use of patents, trademarks, etc.	7B			
7C	Income from estates, trusts, and partnerships	7C			
7D	Income from construction, repair, etc.	7D			
7E	Other allocable income – See instructions.	7E			
7F	Total allocable income from all sources – Add Lines 7A through 7E.	7F			
8	Net income subject to apportionment – Subtract Line 7F from Line 6.	8			
9	Net income apportioned to Louisiana – Multiply Line 8 by the percentage from Schedule B, Line 7. See the instructions.	9			
10	Allocable income from Louisiana sources – See the instructions.  Attach schedule supporting each amount.	10			
10A	Net rents and royalties from immovable or corporeal movable property	10A			
10B	Royalties from the use of patents, trademarks, etc.	10B			
10C	Income from estates, trusts, and partnerships	10C			
10D	Income from construction, repair, etc.	10D			
10E	Other allocable income – See the instructions.	10E			
10F	Total allocable income from Louisiana sources – Add Lines 10A through 10E.	10F			
11	Modified federal taxable income allocated and apportioned to Louisiana – Add Lines 9 and 10F and enter the result.	11			
12	Less federal itemized deductions attributable to Louisiana – See the instructions.	12			
13	Louisiana taxable income before income distribution deduction – Subtract Line 12 from Line 11. Enter the result here and on Form IT-541, Line 4.	13			



Schedule B – Computation of Apportionment Percent				
Description of items used as factors	1. Total amount per Federal Return	2. Total Louisiana Amount	3. Factor ratios (%)	
1. Net sales of merchandise and/or charges for services				
A. Sales where goods, merchandise, or property is received in Louisiana by the purchaser				
B. Charges for services performed in Louisiana				
C. Other gross apportionable income attributable to Louisiana				
D. Total – In Column 1, enter total net sales and charges for services. In Column 2, add Lines 1A, 1B, and 1C and enter the result on Line 1D. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%	
2. Wages, salaries, and other personal service compensation paid during the year. Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%	
3. Income tax property ratio – Enter amounts in Column 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%	
4. Loans made during the year – Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%	
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D.			%	
6. Add percentages under Column 3, Lines 1D, 2, 3, 4, and 5 and enter result.			%	
7. Average of percents – Line 6 divided by the number of factors used.			%	

Schedule C – Distributive Shares of Beneficiaries				
List Social Security Number, Name, and Address of each beneficiary as shown on their individual income tax return Form IT-540 or IT-540B.				
Social Security Number	Name, Address, City, State, ZIP	Percentage of Beneficial Interest	Distributive Share of Louisiana Income to Beneficiary	
a.		%		
b.		%		
c.		%		
d.		%		
e.		%		
f.		%		
g. Total Distribution. Enter the Results on IT-541, Line 5.				



	Schedule D – Computation of Federal Income Tax	Dedu	ction
1	Louisiana income before federal income tax deduction	1	
	Adjustment to convert Louisiana net income to a federal basis:		
2	Net Adjustment	2	
3	Louisiana income on a federal basis – Subtract Line 2 from Line 1.	3	
4	Less Louisiana income taxed at federal special rates	4	
5	Louisiana ordinary income on a federal basis – Subtract Line 4 from Line 3.	5	
6	Federal taxable income	6	
7	Less federal income taxed at special rates	7	
8	Federal net income – Ordinary – Subtract Line 7 from Line 6.	8	
9	Ratio-Louisiana Ordinary/Federal Ordinary - Divide Line 5 by Line 8.	9	
10	Ratio-Louisiana Special/Federal Special - Divide Line 4 by Line 7.	10	
11	Federal income tax liability	11	
12	Less federal special rates tax	12	
13	Less alternative minimum tax	13	
14	Federal ordinary tax – Subtract Lines 12 and 13 from Line 11.	14	
15	Federal income tax attributable to Louisiana ordinary income – Multiply Line 14 by Line 9.	15	
16	Federal income tax on Louisiana income taxed at special rates – Multiply Line 12 by Line 10.	16	
17	Federal income tax disaster relief credits	17	
18	Federal income tax disaster relief credits attributable to Louisiana – Multiply Line 17 by Line 9. Enter the result here and on Form IT-541, Line 7B.	18	
19	2019 Net 965 tax liability from the worksheet.	19	
20	Federal income tax deduction – Add Lines 15, 16, 18, and 19. Enter the result here and on Form IT-541, Line 7A.	20	

	Schedule E – Summary of Estimated Tax Payments					
		Check Number	Date	Amount		
1	First quarter estimated payment					
2	Second quarter estimated payment					
3	Third quarter estimated payment					
4	Fourth quarter estimated payment					
5	Payment made with extension request					
6	Total – Add Lines 1 through 5.					

