

Louisiana Department of Revenue
 Post Office Box 91011
 Baton Rouge, LA 70821-9011

LA Corporation Income Tax Return for 2022		LA Corporation Franchise Tax Return for 2023	
Mark box if:			
Calendar Year filer		<input type="checkbox"/>	
Fiscal Year filer <i>(Enter dates below)</i>		<input type="checkbox"/>	
Short period return <i>(Enter dates below)</i>		<input type="checkbox"/>	
Income (MMDDYY)		Franchise (MMDDYY)	
Began	<input type="text"/>	Began	<input type="text"/>
Ended	<input type="text"/>	Ended	<input type="text"/>

Mark box if:

- Name change.
- Address change.
- Amended return.
- Amended due to IRS audit.
- Entity is not required to file franchise tax.
- Entity is not required to file income tax.
- First time filing of this form.
- Final return
- Timely requested extension for federal income tax purposes.

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

For office use only.

Legal Name		
<input type="text"/>		
Trade Name		
<input type="text"/>		
Mailing Address		
<input type="text"/>		
Unit Type	Unit Number	
<input type="text"/>	<input type="text"/>	
City	State	ZIP
<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign Nation, if not United States <i>(do not abbreviate)</i>		
<input type="text"/>		

A.	Federal Employer Identification Number	<input type="text"/>
B.	Total business interest expense	<input type="text"/>
C.	Total business interest expense deduction	<input type="text"/>
D.	Income tax apportionment percentage	<input type="text"/> <input type="text"/>
E.	Gross revenues	<input type="text"/>
F.	Total assets	<input type="text"/>
G.	NAICS code	<input type="text"/>
H.	Enter the state abbreviation for location of the principal place of business.	<input type="text"/>
I.	Does the income of this corporation include the income of any disregarded entities?	Yes <input type="checkbox"/> No <input type="checkbox"/>
J.	Was the income of this corporation included in a consolidated federal income tax return?	Yes <input type="checkbox"/> No <input type="checkbox"/>
K.	If answered yes to J, enter FEIN of consolidated federal income tax return.	<input type="text"/>
L.	Do the books of the corporation contain intercompany debt?	Yes <input type="checkbox"/> No <input type="checkbox"/>
M.	Enter the code for the federal form filed.	<input type="text"/>
N.	Enter the code for the type of entity.	<input type="text"/>
O.	Pass-through Entity Tax Election	<input type="checkbox"/>

Computation of Income Tax - See instructions.

1A.	Louisiana net income before loss adjustments	<input type="text"/>
1B.	Subchapter S corporation exclusion	<input type="text"/>
	Loss carryforward	
	[\$.00]	
1C.	less federal tax refund applicable to loss	<input type="text"/>
	[\$.00]	
	Attach schedule.	
1C1.	Loss carryforward utilized	<input type="text"/>
1D.	Louisiana taxable income	<input type="text"/>
2.	Louisiana income tax	<input type="text"/>
3.	Nonrefundable income tax credits from Schedule NRC-P1	<input type="text"/>
4.	Income tax after priority 1 credits	<input type="text"/>

Computation of Franchise Tax - See instructions.

5A.	Total capital stock, surplus, & undivided profits	<input type="text"/>
5B.	Franchise tax apportionment percentage	<input type="text"/> <input type="text"/>
5C.	Franchise taxable base	<input type="text"/>
6.	Amount of assessed value of real and personal property in Louisiana in 2022	<input type="text"/>
7.	Louisiana franchise tax	<input type="text"/>
8.	Nonrefundable franchise tax credits from Schedule NRC-P1	<input type="text"/>
9.	Franchise tax after priority 1 credits	<input type="text"/>

IMPORTANT!

All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 25, Column 3. **Do not send cash.**



FOR OFFICE USE ONLY

<input type="checkbox"/> Field Flag	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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DEV ID

Enter your LA Revenue Account Number here. ▶

Net Amount Due						
		Col. 1 - Income tax	Col. 2 - Franchise tax		Col. 3 - Total	
10. Tax liability after priority 1 credits	10.		10.			
11. Refundable credits from Schedule RC-P2	11.		11.			
12. Tax liability after priority 2 credits	12.		12.			
13. Overpayment after priority 2 credits	13.		13.			
14. Nonrefundable credits from Schedule NRC-P3	14.		14.			
15. Tax liability after priority 3 credits	15.		15.			
16A. Overpayment after priority 2 credits	16A.		16A.			
16B. Refundable credits from Schedule RC-P4	16B.		16B.			
16C. Credit carryforward from prior year return	16C.		16C.			
16D. Estimated payments	16D.					
16E. Amount of extension payment	16E.		16E.			
16F. Total refundable credits and payments	16F.		16F.			
17. Overpayment	17.		17.		17.	
18. Tax due	18.		18.			
19. Amount of Income tax overpayment applied to franchise tax			19.			
20. Net Tax due			20.			
21. Interest	21.		21.			
22. Delinquent filing penalty	22.		22.			
23. Delinquent payment penalty	23.		23.			
24. Additional donation to The Military Family Assistance Fund	24.		24.		↓ PAY THIS AMOUNT ↓	
25. Total amount due	25.		25.		25.	



IMPORTANT!

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Enter your LA Revenue Account Number here. ▶

Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
26. Net overpayment		26. 	26.
27. Amount of overpayment you want to donate to The Military Family Assistance Fund			27.
28. Amount of overpayment to be credited to 2023 income tax			28.
29. Amount of overpayment to be credited to 2024 franchise tax			29.
30. Amount of overpayment to be refunded			30.

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: www.revenue.louisiana.gov/LaTap.

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

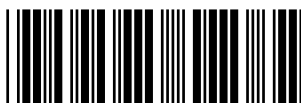
PAID PREPARER USE ONLY	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶	Firm's FEIN ▶		
	Firm's Address ▶	Telephone ▶		

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PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.



2-D Barcode Area 1

2-D Barcode Area 2

2-D Barcode Area 3

IMPORTANT!

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Enter your LA Revenue Account Number here. ▶

Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1.			
2.			
3.			
4.			
5.			
6.			
7. Total Income Tax Credits: Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.			
8. Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.			

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations to Public Schools	170
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1.			
2.			
3.			
4.			
5.			
6. Total Income Tax Credits: Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 16B, Col. 1.			
7. Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 16B, Col. 2.			

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



Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits

Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1.			
2.			
3.			
4.			
5.			
6.			

Description	Code
Previously Unemployed	208
New Jobs Credit	224
Eligible Re-entrants	228
Apprenticeship (2007)	236
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Other	399

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

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

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

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits

Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7.			
7A. 			
8.			
8A. 			
9.			
9A. 			
10. Total Income Tax Credits: Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 14, Column 1.			
11. Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 14, Column 2.			

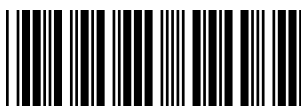
IMPORTANT! These codes must be claimed on Lines 7 through 9.

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
Motion Picture Infrastructure	261
Angel Investor	262

Description	Code
Other	299



Enter your LA Revenue Account Number here. ▶

Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1.			
2.			
3.			
4.			
5.			

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
6. Musical and Theatrical Production	6 2 F		
6A. 			
7. Musical and Theatrical Production	6 2 F		
7A. 			
8. Musical and Theatrical Production	6 2 F		
8A. 			
9. Total Income Tax Credits: Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11, Col. 1.			
10. Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11, Col. 2.			

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Milk Producers	58F
Technology Commercialization	59F

Description	Code
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F

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



All applicable schedules must be completed.

Schedule A – Required Information				
<p>1. 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?</p> <p>If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.</p>	Yes <input type="checkbox"/>	1	FEIN	Percentage
	No <input type="checkbox"/>	3		
		4		
		5		
<p>2. 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?</p> <p>If yes, list the FEIN or SSN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN or SSN and percentage owned of all entities.</p>	Yes <input type="checkbox"/>	1	FEIN/SSN	Percentage
	No <input type="checkbox"/>	3		
		4		
		5		
<p>3. 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, and FEIN of all entities.</p>	Yes <input type="checkbox"/>	1	FEIN	Percentage
	No <input type="checkbox"/>	3		
		4		
		5		

Schedule B – Computation of Income Tax Apportionment Percentage			
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			_____ %
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			_____ %
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			_____ %
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			_____ %
5. Total of percents in Column 3			_____ %
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			_____ %



Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil & Gas Companies				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
Intangible Assets				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	()	()		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	()	()		
10. Total intangible assets – Add Lines 1 through 9				
Real and Tangible Assets				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	()	()	()	()
14. Depletable assets				
15. Accumulated depletion	()	()	()	()
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets not used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				<div style="background-color: yellow; width: 100px; height: 15px; display: inline-block;"></div> %



Schedule D – Computation of Louisiana Net Income					
See instructions if separate accounting method is used and check box. <input type="checkbox"/>					
	Totals			Totals	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	24. Total deductions – Add Lines 10 through 23.		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	25. Net income from all sources – Subtract Line 24 from Line 9.		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
9. Total income – Add Lines 3 through 8.		.00	26F. Allocable expenses	(.00
10. Compensation of officers		.00	26G. Net allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses	(.00
20. Advertising		.00	29G. Net allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	30. Louisiana net income before loss adjustments - Add Line 28 and Line 29G.		.00



Schedule E – Reconciliation of Income Per Books with Income Per Return		
1. Net income per books		6. Total – Add Lines 1 through 5c.
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion
a. Depreciation		c. Other – Attach Schedule
b. Depletion		9. Total – Add Lines 7 through 8c.
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.

Schedule G – Liabilities and Capital from Balance Sheet		
Liabilities and Capital	1. Beginning of year	2. End of year
1. Accounts payable		
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		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. 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		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
13. Totals – Add Lines 1 through 12.		



All applicable schedules must be completed.

Schedule F – Reconciliation of Federal and Louisiana Net Income See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.	
	Column 1
1. Enter the total net income calculated under federal law before special deductions.	<input style="width: 100%; height: 15px;" type="text"/>
a. Federal disallowed business interest expense (see instructions)	<input style="width: 100%; height: 15px;" type="text"/>
2. Additions to federal net income:	
a. Louisiana income tax	<input style="width: 100%; height: 15px;" type="text"/>
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).	<input style="width: 100%; height: 15px;" type="text"/>
c. Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit (see instructions).	<input style="width: 100%; height: 15px;" type="text"/>
d. Other additions – Attach schedule.	<input style="width: 100%; height: 15px;" type="text"/>
e. Total additions – Add Lines 2a through 2d.	<input style="width: 100%; height: 15px;" type="text"/>
3. Subtractions from federal net income:	
a. Bank dividends (see instructions).	<input style="width: 100%; height: 15px;" type="text"/>
b. All other dividends	<input style="width: 100%; height: 15px;" type="text"/>
c. Interest	<input style="width: 100%; height: 15px;" type="text"/>
d. Road Home – The amount included in federal taxable income.	<input style="width: 100%; height: 15px;" type="text"/>
e. Louisiana depletion in excess of federal depletion	<input style="width: 100%; height: 15px;" type="text"/>
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C	<input style="width: 100%; height: 15px;" type="text"/>
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).	<input style="width: 100%; height: 15px;" type="text"/>
h. Compensation for disaster services (see instructions).	<input style="width: 100%; height: 15px;" type="text"/>
i. Expenses not deducted on the federal return due to Internal Revenue Code Section 280E	<input style="width: 100%; height: 15px;" type="text"/>
j. COVID-19 Relief Benefits	<input style="width: 100%; height: 15px;" type="text"/>
k. Other subtractions – Attach schedule.	<input style="width: 100%; height: 15px;" type="text"/>
l. Total subtractions – Add Lines 3a through 3k.	<input style="width: 100%; height: 15px;" type="text"/>
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.	<input style="width: 100%; height: 15px;" type="text"/>



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

Schedule G-1 Computation of Franchise Tax Base	
1. Capital Stock:	
1A. Common Stock – Include paid-in or Capital Surplus	
1B. Preferred Stock – Include paid-in or Capital Surplus	
2. Total Capital stock – Add Lines 1A and 1B.	
3. Surplus and undivided profits	
4. Surplus reserves – Include any excessive reserves or undervalued assets	
5. Total – Add Lines 2, 3, and 4	
6. Due to subsidiaries and affiliates (Do not net with receivables)	
7. Deposit liabilities to affiliates – Included in the amount on Line 6	
8. Accounts payable less than 180 days old – Included in the amount on Line 6	
9. Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A. 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 Line 10B.	
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.	
11. Additional Surplus and Undivided Profits – See instructions	
Total Franchise Taxable Base	
12. Capital Stock: Common Stock	
Preferred Stock	
13. Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14. Surplus reserves – Attach schedule	
15. Earned surplus and undivided profits	
16. Excessive reserves or undervalued assets	
17. Additional surplus and undivided profits – From Line 11 above	
18. Allowable deductions – See instructions 	
19. Total capital, surplus and undivided profits – Add Lines 12 through 17 and subtract Line 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.	

Note: All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



Schedule H – Computation of Corporate Franchise Tax Property Ratio		
	LOCATED EVERYWHERE	LOCATED IN LOUISIANA
	1. End of year	2. End of year
1. Cash	 	
2. Notes and accounts receivable	 	
3. Reserve for bad debts	()	()
4. Investment in U.S. gov. obligations	 	
5. Stock and obligations of subsidiaries	 	
6. Other investments – Attach schedule	 	
7. Loans to stockholders	 	
8. Other intangible assets – Attach schedule	 	
9. Accumulated depreciation	()	()
10. Total intangible assets – Add Lines 1-9	 	
11. Inventories	 	
12. Bldgs. and other depreciable assets	 	
13. Accumulated depreciation	()	()
14. Depletable assets	 	
15. Accumulated depletion	()	()
16. Land	 	
17. Other real & tangible assets – Attach schedule	 	
18. Excessive reserves, assets not reflected on books, or undervalued assets	 	
19. Total real and tangible assets – Add Lines 11 through 18	 	
20. Total Assets – Add Lines 10 and 19	 	
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		 %



Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales				
B. Charges for services				
C. Other Revenues:				
(i) Rents and royalties				
(ii) Dividends and interest from subsidiaries				
(iii) Other dividends and interest				
(iv) All other revenues				
D. Total – If the ratio is not used, check the box. <input type="checkbox"/>				_____ %
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <input type="checkbox"/>				_____ %
3. Total of applicable percents in Column 3			_____ %	
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B.			_____ %	



Schedule J – Calculation of Income Tax			
1. Enter the amount of net taxable income from CIFT-620, Line 1D. Short period filers mark this box and see the instructions. <input type="checkbox"/>			
2. Calculation of tax	Column 1 Net income in each bracket	Rate	Column 2 Tax
a. First \$50,000 of net taxable income		x 3.5% =	
b. Next \$100,000		x 5.5% =	
c. Over \$150,000		x 7.5% =	
3. Add the amounts in Column 1, Lines 2a through 2c and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2c. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

Schedule J-1 – Pass-Through Entity Tax Election Calculation of Income Tax			
1. Enter the amount of net taxable income from CIFT-620, Line 1D. Short period filers mark this box and see the instructions. <input type="checkbox"/>			
2. Calculation of Tax	Column 1 Net income in each bracket	Rate	Column 2 Tax
a. First \$25,000 of net taxable income		x 1.85% =	
b. Next \$75,000		x 3.5% =	
c. Over \$100,000		x 4.25% =	
3. Add the amounts in Column 1, Lines 2a through 2c and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2c. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

Schedule K – Summary of Estimated Tax Payments				
	Check number	Date	Income Tax Amount	Franchise Tax Amount
1. Credit from prior year return				
2. First quarter estimated payment				
3. Second quarter estimated payment				
4. Third quarter estimated payment				
5. Fourth quarter estimated payment				
6. Amount of extension payment				



Schedule L – Calculation of Franchise Tax	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box and see the instructions. 	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Subtract Line 2 from Line 1 and enter the result.	
4. Multiply the amount on Line 3 by \$2.75 for each \$1,000 or major fraction. 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			
1. Balance at beginning of year		b. Stock	
2. Net income per books		c. Property	
3. Other increases – Attach schedule.		6. Other decreases – Attach schedule.	
4. Total – Add Lines 1, 2, and 3.		7. Total – Add Lines 5a through 6.	
5. Distributions: a. Cash		8. Balance at end of year – Subtract Line 7 from Line 4.	

Schedule N – Additional Information Required	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Elsewhere:</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px;"></div>	<p>2. Indicate the date and state of incorporation. </p> <p>3. Indicate parishes in which property is located.</p> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; background-color: yellow; width: 100%; height: 20px;"></div>

