



TAX POLICY & PLANNING

Revenue Information Bulletin

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Individual and Fiduciary Income Tax

Documentation Requirements for Certain Pass-Through Entity Elections

This bulletin serves to notify taxpayers that, beginning with the 2025 tax year, the Department of Revenue (LDR) will no longer require a pro forma federal income tax return for shareholders, partners, and members of taxpayers making the Louisiana Pass-Through Entity (PTE) election.

The LDR intends to amend LAC 61:I.1001, *Election of Pass-Through Entities* to reflect the updated documentation requirements. LAC 61:I.1001(C)(4)(d) currently requires each shareholder, partner, or member of an entity that makes the PTE tax election to submit Form R-6981, *Statement of Owner's Share of Entity Level Tax Items*, along with a pro forma federal income tax return (Form 1040 or 1041) for resident individual, or for nonresident individuals, a Nonresident/Part-Year Resident worksheet from Louisiana Form IT-540B, *Louisiana Nonresident and Part-Year Resident Income Tax Return*, excluding income and deductions taxed at the entity level.

Beginning with the 2025 taxable year, shareholders, partners, and members will continue to be required to submit **Form R-6981**. However, the pro forma federal return or nonresident worksheet will be **required only upon request by the Department**, rather than with the initial filing.

In no event shall the total income subject to Louisiana income tax be any less or more than the income that would have been subject to Louisiana income tax if the election had not been made. In cases where the deduction shown on the Form R-1968 does not result in an accurate account of income taxable in Louisiana, taxpayers are encouraged to submit a pro forma federal return or nonresident worksheet to show the accurate account.

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Secretary

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