



State of Louisiana
Department of Revenue
P.O. Box 3440 Baton Rouge, LA 70821-3440
Fiduciary Income Tax Return
(For estates and trusts)

For calendar year _____

or other taxable year beginning _____, and ending _____
(month, day, year) (month, day, year)

Please do not write in this space.

Form section with fields A, B, C, D, E. A: Mark applicable boxes (Initial, Amended, Final return). B: Number of Schedules K-1 attached. C: Federal Identification Number. D: Date entity created. E: Type of entity (Decedent's estate, Simple trust, Complex trust, Grantor type trust, Other).

Computation of income

Computation of income section with lines 1 through 8. Line 1: Federal taxable income. Lines 2A-2C: Additions. Lines 3A-3C: Subtractions. Line 4: Louisiana taxable income before deduction. Line 5: Less Louisiana income distribution deduction. Line 6: Louisiana taxable income before federal taxes. Line 7: Less federal income tax. Line 8: Louisiana taxable income.

Computation of tax

Computation of tax section with lines 9 through 18. Line 9: First bracket. Line 10: Less personal exemption. Line 11: Second bracket. Line 12: Third bracket. Line 13: Total tax. Line 14: Less credit allowed resident fiduciaries. Line 15: Total tax after credits. Line 16: Previous payments. Line 17: Tax due. Line 18: Overpayment/Refund.

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.

Signature and date fields for fiduciary and preparer.

Address and city/state/zip fields for fiduciary and preparer.

Schedule A – Computation of Louisiana taxable income before income distribution deduction

- 1. Federal taxable income before income distribution deduction \$ _____
- 2. Net income taxes paid to any state or political or municipal subdivision _____
- 3. Less: (A) 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 _____
- (B) Depletion allowed under Louisiana law in excess of
federal depletion _____
- 4. Total subtractions (Add lines 3A and 3B.) _____
- 5. Modified federal taxable income (Enter the amount of Line 1 plus Line 2, minus Line 4.) \$ _____
- Modified federal taxable income allocated or apportioned to Louisiana**
- 6. Rents and royalties (See instructions. Attach schedule.) _____
- 7. Gain or loss on sale of assets (See instructions. Attach schedule.) _____
- 8. Other allocable income (See instructions. Attach schedule.) _____
- 9. Apportionable income (See instructions.) _____
- 10. Modified federal taxable income allocated and apportioned to Louisiana (Add Lines 6, 7, 8, and 9.) \$ _____
- 11. Less federal itemized deductions attributable to Louisiana (See instructions.) \$ _____
- 12. Louisiana taxable income before income distribution deduction. (Subtract Line 11 from 10 and
enter result here and on Line 4 on face of the return.) \$ _____

Schedule B – Distributive shares of beneficiaries

Name, address, and Social Security Number of each beneficiary as shown on their individual income tax return (IT-540)

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.		%	
Total		100%	

Schedule C – Federal income tax deduction

- 1. Louisiana income before federal income tax deduction \$ _____
- 2. Adjustment to convert Louisiana net income to a federal basis:
 - _____ \$ _____
 - _____ \$ _____
 - _____ \$ _____
 - Net adjustment \$ _____
- 3. Louisiana income on a federal basis (Subtract Line 2 from Line 1.) _____
- 4. Less Louisiana income taxed at special rates _____
- 5. Louisiana ordinary income on a federal basis (Subtract Line 4 from Line 3.) _____
- 6. Federal taxable income _____
- 7. Less federal income taxed at special rates _____
- 8. Federal net income—Ordinary (Subtract Line 7 from Line 6.) _____
- 9. Ratio—Louisiana Ordinary/Federal Ordinary (Divide Line 5 by Line 8.) %
- 10. Ratio—Louisiana Special/Federal Special (Divide Line 4 by Line 7.) %
- 11. Federal income tax liability _____
- 12. Less federal special rates tax _____
- 13. Less alternative minimum tax _____
- 14. Federal ordinary tax (Subtract Lines 12 and 13 from Line 11.) _____
- 15. Federal income tax attributable to Louisiana ordinary income (Multiply Line 14 by Line 9.) _____
- 16. Federal income tax on Louisiana income taxed at special rates (Multiply Line 12 by Line 10.) _____
- 17. Federal income tax deduction (Add Line 15 plus Line 16.) \$ _____