



Instructions for Completing Form IT-541 Fiduciary Income Tax Return

Who must file a return

There is imposed an income tax for each taxable year upon the Louisiana taxable income of every estate or trust, whether resident or nonresident. Grantor trusts as defined in Louisiana Revised Statute 47:187 will be required to file only if part of the income is taxable to the trust or if there are nonresident beneficiaries.

Resident estates and trusts

R.S. 47:300.10 defines a "resident estate" as the estate of a decedent who at his death was domiciled in this state. A "resident trust" is defined as a trust or a portion of a trust created by the last will and testament of a decedent who at his death was domiciled in this state. Any other trust shall be considered a resident trust if the trust instrument provides that the trust shall be governed by the laws of the State of Louisiana. If the trust instrument provides that the trust is governed by the laws of any state other than the State of Louisiana, then the trust shall not be considered a resident. If the trust instrument does not specify with regard to the governing law, then the trust shall be considered a resident trust only if the trust is administered in this state.

Nonresident estates and trusts

Any estate or trust that is not considered a resident estate or trust shall be a "nonresident estate" or "nonresident trust".

Estates and trusts located outside the United States

Estates and trusts located outside the United States that derive income from Louisiana sources shall be taxed in the same manner as other nonresident estates or trusts even if the estate or trust is not required to file a United States fiduciary income tax return. Such estates or trusts may elect to be taxed at the rate of 5% on total gross income from Louisiana sources.

Fiduciary responsibility

The fiduciary of an estate or trust shall be personally liable for the payment of all taxes, penalties, or interest due by the estate or trust. The fiduciary will not be subject to liability for any tax imposed upon any beneficiary of the estate or trust.

Income taxed to fiduciary

The income tax imposed on the fiduciary shall apply to the Louisiana taxable income of estates or of any kind of property held in trust, including:

1. Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests and income accumulated or held for future distribution under the terms of the will or trust;
2. Income that is to be distributed currently by the fiduciary to the beneficiaries and income collected by a guardian of an infant that is to be held or distributed as the court may direct;
3. Income received by the estates of deceased persons during the period of administration or settlement of the estate; and,
4. Income that, in the discretion of the fiduciary, may be either distributed to the beneficiaries or accumulated.

Tax rates

The tax to be assessed, levied, collected, and paid upon the Louisiana taxable income of an estate or trust shall be computed at the following rates:

1. 2% on the first \$10,000 of Louisiana taxable income.
2. 4% on the next \$40,000 of Louisiana taxable income.
3. 6% on Louisiana taxable income in excess of \$50,000.

Information at the source

Any person, firm, partnership, trust, corporation, or organization making payments aggregated \$1,000 or more during any calendar year for lease bonuses, delay rentals, and/or royalties respecting mineral leases affecting lands located in Louisiana and rentals paid with respect to real property located in Louisiana to a nonresident individual or a firm, partnership, trust, corporation, or organization not located in Louisiana shall file an information return with the Secretary of Revenue on or before June 1 of the following year for each such payee. The return shall include the name, address, Federal Employer Identification Number, and/or Social Security Number of both the payor and payee. There shall also be included the amount and description of payments to each such payee. The Federal Information Return Form (Form 1099) for reporting

such payments may be used for reporting the required information. Federal Form 1099 shall be accompanied by Federal Form 1096 furnishing the payor's name, address, Federal Employer Identification Number, and/or Social Security Number and the number of Forms 1099 enclosed. Informational returns reporting other items of income that would normally appear on the federal Form 1099 are required only upon the specific request of the Secretary of Revenue.

For this purpose, amounts distributable to beneficiaries will be reportable if the income shown on the fiduciary return is for lease bonuses, delay rentals, and/or royalties respecting mineral leases affecting lands located in Louisiana and rentals paid with respect to real property located in Louisiana.

When and where the return must be filed

Returns for calendar years must be filed with the Department of Revenue, P.O. Box 3440, Baton Rouge, Louisiana 70821-3440, on or before May 15th of the following year. Returns for fiscal years must be filed with the Department of Revenue, P.O. Box 3440, Baton Rouge, Louisiana 70821-3440, on or before the 15th day of the fifth month after the close of the fiscal period. Checks or money orders should be made payable to Louisiana Department of Revenue. **Do not send cash.**

Extension of time for filing

The Secretary may grant a reasonable extension of time to file the fiduciary income tax return not to exceed six months past the due date of the return. Louisiana recognizes and accepts the federal extension authorizing the same extended due date as the federal. A copy of the automatic or approved federal extension must be attached to the Louisiana return. An extension only extends the time to file the return, not the time to pay any tax that is due. If a federal extension has not been obtained or additional time is needed beyond the extended due date of the federal return, then Form R-6465 should be filed with the Department by the due date of the return for which the extension applies.

Period to be covered by return

This return must be filed for a calendar year ending December 31, or for a fiscal year ending on the last day of any month other than December or the annual period of 52-53 weeks if books are so kept on that basis. (See R.S. 47:91.) The dates on which the period covered by the return begins and ends must be plainly stated on the front of the return. Calendar year returns must include the year covered.

The accounting period established must be adhered to for subsequent years unless written permission is received from the Secretary of Revenue to make a change.

Amended returns

If you file your fiduciary income tax return and later become aware of any changes you must make, you must file an amended Louisiana return along with an explanation of the change(s) and a copy of the federal amended return, if one was filed. The form should be clearly marked with an "x" in the "Amended return" box.

Report of federal adjustments

R.S. 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany your amended return.

Interest and penalties

Interest – Interest is due on all items of tax not paid by the due date of the return. The amount of such interest is computed at the rate of 15% per annum from the date due until the date paid.

Delinquent penalty – For failure to file a return on time, a penalty of 5% of the tax not paid on time accrues if the delay in filing is not more than 30 days, with an additional 5% for each additional 30 days or fraction thereof during which the failure to file continues, not to exceed 25%.

Late payment penalty – For failure to pay the tax in full by the date the return is required by law to be filed, determined without regard to any extension of time for filing the return, a penalty of 5% of the tax not paid accrues for each 30 days during which the failure to pay continues, not to exceed 25%. The combined totals of the delinquent and late payment penalties should not exceed 25%.

Federal Employer Identification Number

It is necessary that you supply the Federal Employer Identification Number assigned by the Internal Revenue Service. Print this number in the space provided at the top of page 1 of Form IT-541.

Computation of Income

Line 1. Federal taxable income before income distribution deduction

If you are a nonresident estate or trust, DO NOT complete Lines 1-3. You should complete Schedule A and print the amount from Line 12 of Schedule A on Line 4.

As provided in R.S. 47:300.6, "Louisiana taxable income" of a resident estate or trust means taxable income determined in accordance with federal law for the same taxable year modified by the provisions of R.S. 47:300.6(B), less a federal income tax deduction.

If you are a resident estate or trust, enter on Line 1 your federal taxable income before the income distribution deduction, but after the exemption deduction as reported on your federal Form 1041.

Line 2A. Net income tax paid to any state or political or municipal subdivision

Net income taxes paid to any state or political or municipal subdivision deducted on your federal Form 1041 must be added to federal taxable income. Print this amount on Line 2A.

Line 2B. Interest income from other states and their political or municipal subdivisions

Interest on obligations of a state or political or municipal subdivision other than Louisiana and its municipalities, title to which obligations vested with the resident estate, trust, or fiduciary on or subsequent to January 1, 1980, shall be added to federal taxable income. Print this amount on Line 2B.

Line 2C. Total

Print on Line 2C the total of Lines 2A and 2B.

Line 3A. Interest on U.S. government obligations

Interest on U.S. government obligations is exempt from taxation by Louisiana and should be subtracted from federal taxable income. Print this amount on Line 3A.

Line 3B. Depletion in excess of federal depletion

In computing net income in the case of oil and gas wells, there shall be allowed as a deduction cost depletion as defined under federal law or percentage depletion as provided under Louisiana law, whichever is greater. Percentage depletion shall be 22% of gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents and royalties paid or incurred by the taxpayer in respect to the property. The depletion deduction shall not exceed 50% of the net income of the taxpayer computed without allowance for depletion from the property. In determining net income from the property, federal income taxes shall be considered an expense. Print on Line 3B the amount of Louisiana depletion in excess of federal depletion.

Line 3C. Total

Print on Line 3C the total of Lines 3A and 3B.

Line 4. Louisiana taxable income before income distribution deduction

Print on Line 4 the amount of Line 1 plus Line 2C minus Line 3C or the amount from Schedule A, Line 12.

Line 5. Louisiana income distribution deduction

Print on Line 5 the portion of Louisiana income that is distributed currently or is required to be distributed currently to the beneficiaries.

Line 6. Louisiana taxable income before federal income tax deduction

Print on Line 6 the amount of Line 4 minus Line 5.

Line 7. Federal income tax

Print on Line 7 the amount from Schedule C, Line 17.

Line 8. Louisiana taxable income

Print on Line 8 the amount of Line 6 minus Line 7.

Lines 9-12. Computation of tax

The Louisiana taxable income from Line 8 is taxed in three distinct brackets, at 2%, 4%, and 6%, respectively. All taxable income not in excess of \$10,000.00, falls within the first bracket and is entered on Line 9. From this amount, resident estates and trusts deduct an exemption on Line 10 equal to \$2,500.00, minus any amount allowed on Line 20 of the federal Form 1041. The balance remaining is extended on Line 10 and tax is computed at 2%.

The amount of taxable income in excess of \$10,000.00, and not in excess of \$50,000.00, falls in the second bracket, and is entered on Line 11 and is taxed at 4%.

All taxable income in excess of \$50,000.00, falls in the third bracket and is entered on Line 12 and is taxed at 6%.

Line 13. Total tax

Print on Line 13 the total of the tax amounts on Lines 10, 11, and 12.

Line 14. Credit for net income taxes paid to other states

Resident estates or trusts are allowed a credit for net income taxes paid to other states. Credit may be claimed as a direct reduction of the Louisiana income tax liability for net income taxes properly paid to other states. No credit is allowable for gross receipts taxes or for net income taxes paid to the District of Columbia, cities, possessions of the United States, or foreign countries. The credit may be applied only against taxes due on income for the same year. The credit is allowed only to the extent of the tax due.

In order to obtain credit, a copy of the fiduciary return filed with the other state together with evidence to substantiate payment of the tax to the other state must be submitted.

Line 15. Total tax after credits

Print on Line 15 the amount of Line 13 minus Line 14.

Line 16. Previous payments

Print on Line 16 the total of previous payments made to the Department of Revenue for the same taxable year. Be sure to include payments made with extensions, prepayments, and any amounts carried forward from previous tax periods.

Line 17. Tax due

If the amount of Line 15 minus Line 16 is more than zero, print this amount on Line 17. Payment of this amount should be made to the Louisiana Department of Revenue. **Do not send cash.**

Line 18. Overpayment

If the amount of Line 15 minus Line 16 is less than zero, print this amount on Line 18. Indicate the amount you want refunded or credited.

Signature on return

In order to be complete and to meet the requirements of the Louisiana Income Tax Law, the return must be signed by the individual or authorized officer of the organization receiving or having custody or control and management to the income of the estate or trust. If two or more individuals act jointly as fiduciaries, any one of them may sign the return.

Any person(s), firm, or corporation who prepares a taxpayer's return must also sign. If a firm or corporation prepares the return, it must be signed in the name of the firm or corporation. This verification is not required where a regular, full-time employee of the taxpayer prepares the return.

Instructions for Schedule A**Computation of Louisiana taxable income before income distribution deduction****Line 1. Federal taxable income before distribution deduction**

As provided in R.S. 47:300.7(A), "Louisiana taxable income" of a nonresident estate or trust means such portion of the taxable income of the nonresident estate or trust determined in accordance with federal law for the same taxable year modified by the provisions of R.S. 47:300.7(C), that was earned within or derived from sources within this state, less a federal income tax deduction.

If you are a nonresident estate or trust, print on Line 1, from your federal Form 1041, your federal taxable income before the income distribution deduction.

Line 2. Net income taxes paid to any state or political or municipal subdivision

Net income taxes paid to any state or political or municipal subdivision deducted on your federal Form 1041 must be added to federal taxable income. Print this amount on Line 2.

Line 3A. Income exempt from taxation

Any income that is exempt from taxation under the laws of Louisiana, or that is prohibited from taxation by the Constitution or laws of the United States must be subtracted from federal taxable income. An example of such income would be interest on U.S. government obligations. Print on Line 3A any such amount.

Line 3B. Depletion in excess of federal depletion

In computing net income in the case of oil and gas wells, there shall be allowed as a deduction, cost depletion as defined under federal law or percentage depletion as provided under Louisiana law, whichever is greater. Percentage depletion shall be 22% of gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents and royalties paid or incurred by the taxpayer in respect to the property. Percentage depletion shall not exceed 50% of the net income of the taxpayer computed without allowance for depletion from the property. In determining net income from the property, federal income taxes shall be considered an expense. Print on Line 3B Louisiana depletion in excess of federal depletion.

Line 4. Total subtractions

Print on Line 4 the total of Lines 3A and 3B.

Line 5. Modified federal taxable income before distribution deduction

Print on Line 5 the amount of Line 1 plus Line 2 minus Line 4.

Modified federal taxable income allocated or apportioned to Louisiana

In accordance with R.S. 47:300.7(B), Louisiana taxable income of a nonresident estate or trust for a taxable year is computed by applying the allocation and apportionment provisions of R.S. 47:241 through 247 to the estate's or trust's federal taxable income for the same year modified by the provisions of R.S. 47:300.7(C).

In order to determine Louisiana taxable income, it is necessary to separate all items of income into two general

classes, namely: (1) those items that can be allocated directly to the state in which they are earned and (2) those items of income that arise from business partly within and without Louisiana. Louisiana's share of allocable items can be determined by direct allocation. In the case of net income from business partly within and partly without the state, a percentage of the net income must be apportioned to Louisiana on the basis of an apportionment percentage.

If the Louisiana portion is entirely separable from the remainder, and the use of the apportionment method would produce a manifestly unfair result, a separate accounting may be made for Louisiana business and the total net income therefrom. Prior written permission from the Secretary must be secured to report on the separate method.

In computing net allocable income, there shall be deducted from gross allocable income all expenses, losses, and other deductions except federal income taxes that are directly attributable to such income and a ratable portion of allowable deductions, except federal income taxes that are not directly attributable to any class of income.

Line 6. Rents and royalties

Rents and royalties from immovable or corporeal movable property shall be allocated to the state where such property is located at the time the income is derived. Royalties or similar revenue from the use of patents, trademarks, copyrights, secret processes, and other similar intangible rights must be allocated to the states in which such rights are used. The use referred to is that of the licensee.

Print on Line 6 net rents and royalties from property located in Louisiana. Please attach a schedule showing your computation.

Line 7. Gain or loss on sale of assets

Profits from sales and exchanges of capital assets consisting of immovable or corporeal movable property shall be allocated to the state where such property is located at the time the income is derived. Profits from sales or exchanges not made in the regular course of business, of property, other than capital assets consisting of incorporeal property or rights, shall be allocated to the state where such property is located at the time of the sale. A mineral lease, royalty interest, oil payment, or other mineral interest shall be located in the state in which the property subject to such mineral interest is situated. Other profits from sales and exchanges of capital assets consisting of incorporeal property or rights shall be allocated to the state in which the securities or credits producing such income have their situs.

Print on Line 7 the gain or loss from the sale of assets allocated to Louisiana. Please attach a schedule showing your computations.

Line 8. Other allocable income

Other items of allocable income such as interest income, dividends on corporate stock, income from estates, trusts, and partnerships, and salaries, wages, or other compensations received by a nonresident individual for personal services, and income from construction, repair, or other similar services shall be allocated under the provisions of R.S. 47:243.

Print on Line 8 any other net Louisiana allocable income. Please attach a schedule of your computations.

Line 9. Apportionable income

To determine the income subject to apportionment, use the following schedule:

Schedule 1

1. Modified federal taxable income before distribution deduction
(Print amount from Line 5 of Schedule A.) _____
2. Less: Allocable income from all sources _____
 - A. Net rents and royalties _____
 - B. Net profit from sales and exchanges of property not made in the regular course of business _____
 - C. Other net allocable income _____
3. Modified federal taxable income subject to apportionment _____

Computation of apportionment percent

The amount of net income subject to apportionment that is attributable to sources within Louisiana should be determined by means of an apportionment percent based on the factors set forth below. The percent computed is the arithmetic average of the factors applicable to your operations.

The Louisiana factors are as follows:

1. The Sales and Charges for Services Factor – The Louisiana sales factor shall include all sales made in the regular course of business where the goods, merchandise, or property is received in this state by the purchaser. In the case of delivery by common carrier or by other means of transportation, including transportation by the purchaser, the place where the goods are ultimately received after all transportation is completed shall be considered as the place at which the goods are received by the purchaser. The Louisiana factor shall also include all charges for services performed in Louisiana.

The sales factor for income from air transportation would be the ratio of the gross receipts derived from passenger journeys and cargo shipments originated in Louisiana and

any other items of apportionable income or receipts derived entirely from Louisiana sources to total gross apportionable income of the taxpayer.

2. The Salaries and Wages Factor—There shall be included in the Louisiana factor the total salaries, wages, and other personal service compensation paid during the taxable year for services rendered in Louisiana in connection with the production of apportionable income.

3. The Property Factor—The Louisiana factor shall be the average of the value of the taxpayer’s real property and tangible personal property used in the production of apportionable income within this state at the beginning of the taxable year and at the end of the taxable year.

4. Loan Factor—In the case of a loan business, the Louisiana factor shall be the amount of loans made in this state during the period for which the return is filed.

For further information concerning the apportionment factors, refer to R.S. 47:245.

Calculation of apportionment percent

Your principal type of business determines which factors apply in the calculation of your Louisiana apportionment percent. For Air Transportation, use factors (1) and (3); for Pipeline Transportation, use factors (1), (2), and (3); for Other Transportation, use factors (1) and (3); for Service Enterprises in which the use of property is not a material income producing factor, use factors (1) and (2), otherwise, use factors (1), (2), and (3); for Loan Business, use factors (2) and (4); for Merchandising, Manufacturing, and Other Business, use factors (1), (2), and (3).

Calculate your apportionment percent on Schedule 2 below.

Schedule 2

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			
Total (In Column 1, print total net sales and charges for services; in Column 2, print total of Lines 1A, 1B, and 1C. Print ratio in Column 3.)			%
2. Wages, salaries, and other personal service compensation paid during the year. (Print amounts in Columns 1 and 2, and ratio in Column 3.)			%
3. Income tax property ratio (Print amounts in Columns 1 and 2, and ratio in Column 3.)			%
4. Loans made during the year (Print amounts in Columns 1 and 2, and ratio in Column 3.)			%
5. Total Column 3 percentage amounts			%
6. Average of percents (Line 5 divided by the number of factors used) (Use result in determining income apportioned to Louisiana.)			%

Schedule 3

Calculation of income apportioned to Louisiana before income distribution deduction

1. Modified federal taxable income subject to apportionment
(Print amount from Line 3 of Schedule 1.) _____
2. Multiply by the apportionment percent.
(Print amount from Line 6 of Schedule 2.) X _____
3. Louisiana apportionable income
(Print on Line 9 of Schedule A.) _____

Line 10. Louisiana taxable income before federal income tax deduction

Print on Line 10 of Schedule A the total of Lines 6, 7, 8, and 9.

Line 11. Less: Federal itemized deductions attributable to Louisiana

Nonbusiness deductions are allowable to the extent that they are attributable to Louisiana. In particular, nonbusiness interest shall be attributed to Louisiana to the extent paid to persons or firms domiciled in this state and nonbusiness charitable contributions shall be attributed to Louisiana to the extent that they are made to Louisiana organizations. If a contribution is made to an organization that is present within and without Louisiana, the contributions shall be attributed to Louisiana if made to a Louisiana chapter or branch of the organization. See I.T.R. 47:243.7 for further information on attributing nonbusiness deductions.

Line 12. Louisiana taxable income before income distribution deduction

Print on Line 12 the amount of Line 10 minus Line 11. This amount should be printed on Line 4 of Page 1 of the return.

Instructions for Schedule B

Distributive shares of beneficiaries

Print in this schedule the name of each beneficiary and his distributive share of the estate or trust income allocated to the State of Louisiana. Each beneficiary's distributive share is deemed to apply to taxable and nontaxable income, and to income from sources within, as well as from sources without, the state. If additional space is needed, attach a separate schedule.

Instructions for Schedule C

Computation of federal income tax deduction

Both R.S. 47:300.6(A) for resident estates and trusts and R.S. 47:300.7(A) for nonresident estates and trusts allow for a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85. R.S. 47:287.85(C) allows a deduction in computing net income for that portion of the federal income tax levied with respect to Louisiana income. The deductible portion of the federal income tax is the sum of the allowable portion of the federal income tax which is calculated at alternative capital gain rates and the allowable portion of the federal income tax that is taxed at the ordinary rates.

Line 1. Louisiana income before federal income tax deduction

Print on Line 1 the amount of the Louisiana income before federal income tax deduction from Line 6 on Page 1 of the return.

Line 2. Adjustments to convert Louisiana net income to a federal basis

In order to make Louisiana net income and federal net income comparable, Louisiana net income should be converted to a federal basis. Items of difference between federal and state net income are divided into "compensating items" and "noncompensating items." The modifications to federal taxable income provided in R.S. 47:300.6(B) and R.S. 47:300.7(C) would be treated as "noncompensating items" of difference between federal and state income. These items arise from a difference in tax law between federal and state and will never adjust themselves. Any items of income or expense allocated in full outside Louisiana need not be considered because a federal tax deduction cannot be allowed on income that Louisiana will never tax.

The net adjustment to Louisiana income would be limited to the excess of the sum of the items of deduction attributable to Louisiana allowed by federal law, but not by Louisiana and the items of gross income attributed to and taxed by Louisiana, but not by the federal government over the items of deduction allowed by Louisiana, but not by the federal. An adjustment would not be made for interest on U.S. government obligations since such an adjustment would allow a federal tax deduction on income that Louisiana will never tax.

Items of difference that relate to apportionable income should have the apportionment percentage applied before computing the adjustment amount. Items of difference that relate to allocable income are considered only if they relate to Louisiana allocable income. The apportionment percentage is not applied to these items.

Print on Line 2 those items of difference between Louisiana and federal income such as state income taxes, interest on obligations of a state or political or municipal subdivision other than Louisiana, and the deduction for additional depletion. The adjustment for depletion is allowed only to the extent of the sum of the adjustments for state income taxes and interest on obligations of a state or political or municipal subdivision other than Louisiana.

Line 3. Louisiana taxable income on a federal basis

Print on Line 3 the amount of Line 1 minus Line 2.

Line 4. Less: Louisiana income taxed at special rates

Print on Line 4 the amount of the capital gains allocable to Louisiana and taxed at special rates on the federal return.

Line 5. Louisiana ordinary income on a federal basis

Print on Line 5 the amount of Line 3 minus Line 4.

Line 6. Federal taxable income

Print on Line 6 the amount of your federal taxable income after the income distribution deduction from your federal Form 1041.

Line 7. Less: Federal income taxed at special rates

Print on Line 7 the amount of the income from your federal Form 1041 that is taxed at special rates.

Line 8. Federal net income—Ordinary

Print on Line 8 the amount of Line 6 minus Line 7.

Line 9. Ratio—Louisiana Ordinary/Federal Ordinary

Print on Line 9 the ratio obtained by dividing Line 5 by Line 8.

Line 10. Ratio—Louisiana Special/Federal Special

Print on Line 10 the ratio obtained by dividing Line 4 by Line 7.

Line 11. Federal income tax liability

Print on Line 11 the actual federal tax liability after being reduced for all credits except the alternative minimum tax credit.

Line 12. Less: Federal special rates tax

Print on Line 12 the amount of your special rates tax from your federal Form 1041.

Line 13. Less: Alternative minimum tax

Under most circumstances, the alternative minimum tax is not deductible on the Louisiana return. The tax is deductible only to the extent that Louisiana tax is paid on income on which alternative minimum tax has been paid and no regular federal income tax will be paid. Refer to Louisiana Administrative Code 61:I.1122 for further explanation.

Line 14. Federal ordinary tax

Print on Line 14 the amount of Line 11 minus Lines 12 and 13.

Line 15. Federal income tax attributable to Louisiana ordinary income

Print on Line 15 the amount obtained by multiplying Line 14 by Line 9.

Line 16. Federal income tax on Louisiana income taxed at special rates

Print on Line 16 the amount obtained by multiplying Line 12 by Line 10.

Line 17. Federal income tax deduction

Print on Line 17 the amount of Line 15 plus Line 16. Print the result here and on Line 7 of Page 1 of the return.