<b>LOUISIANA</b>
DEPARTMENT of REVENUE

## Partnership Return of Income

Mail to:

Louisiana Department of Revenue PO Box 3440 Baton Rouge, Louisiana 70821-3440

7

☐ Mark box for calendar year or Fiscal Year (Enter dates)

Begun \_\_\_\_\_, 2017

Ended \_\_\_\_\_, 2018

Legal Name		
Trade Name		
Address		
City	State	ZIP

Yes 🗌

Yes 🗌

Yes 🗌

Yes 🗌

No 🗌

No 🗌

No 🗌

No 🗌

## Mark box if:

• • • • • • • • • • • • • • • • • • • •	
Amended return. First time filing of this form. Final return Short period	≙turn

## IMPORTANT: Round all dollar amounts to the nearest dollar.

Does the income of this partnership include the income of any disregarded entities?
J. For this tax year, was any partner a disregarded entity that is being included in the income tax
return of a corporation (including any entity that is treated as a corporation)?
K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?
L. For this tax year, was any partner <b>not</b> a corpo-
ration (including any entity that is treated as a corporation) <b>and not</b> a disregarded entity that is being included in the income tax return of a cor-
poration (including any entity that is treated as a corporation)?

Schedule A — Partner List								
Partner Number	Partner SSN or FEIN	Name	Street Address	City	State	ZIP		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

	Schedule B — Partner Allocations								
1	2	3	4	5	6	7			
Partner Number	Entity Code	Partner's Share of Profit (%)	Partner's Share of Loss (%)	Partner's Share of Credits (%)	LA Resident	In composite return?	8 Distributable Losses	<b>9</b> Distributable Income	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

	Schedule C — Reconciliation of partners' capital accounts								
Partner Number	Capital account at beginning of year	Capital contributed during year	Current year increase (decrease)	Withdrawals and distributions	Capital account at end of year				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals	\$	\$	\$	\$	\$				

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 General Partner or Limited Liability Company Member Manager				Telephone Date (mm/dd/yyyy			
Print Name of Office		Address					
	Print/Type Preparer's Name				Data (mm/dd/mm)		PTIN
DAID	Filliv Type Freparer	s Name	rieparei s Signature		Date (mm/dd/yyyy)	Check ☐ if Self-employed	FIIN
PAID PREPARER	Firm's Name ➤					Firm's EIN ➤	
USE ONLY	Firm's Address					Telephone >	

Schedule D — Partner Credit Shares								
Partner Number	Credit Code	Credit Amount						

	Schedule E — Other Information										
1. Wha	1. What type of entity is filing this return? Check the applicable box:										
a.	Domesti	ic general partnership	b.	☐ Domestic limited par	rtnership	)					
C.	Domesti	ic limited liability company	d.	☐ Domestic limited liab	oility par	tnership					
e.	Foreign	partnership	f.	☐ Other ➤							
		the tax year, was any partner st, an S corporation, an estate							as a	☐ Yes	☐ No
3. At th	e end of the ta	ax year:									
		or domestic corporation, part ment own, directly or indirectly							nization, or any	☐ Yes	☐ No
b. D	id any individ	ual or estate own, directly or ir	ndirectly, an	interest of 50% or more	in the p	rofit, loss,	or capital of	the partnership	)?	☐ Yes	☐ No
4. At th	e end of the ta	ax year, did the partnership:									
		0% or more, or own, directly or estic corporation? If "Yes," com			voting p	ower of all	I classes of s	tock entitled to	vote of any	☐ Yes	☐ No
	(i) Name of Corporation (II) Employer Identification Countr						(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock			
b. Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? If "Yes," complete (i) through (iv) below foreign or domestic corporation? If "Yes," complete (i) through (iv) below								☐ Yes	□ No		
	(i) Name of Entity  (ii) Employer Identification Number (if any)  (iii) Type of Entity  Country of Organization					(v) Max Percentage Profit, Loss	Owned in				
5. Is this partnership a publicly traded partnership as defined in IRC Section 469(k)(2)?									Yes	☐ No	

Schedule F — Cost of goods sold							
Inventory at beginning of year	1						
2. Purchases	2						
3. Cost of labor	3						
4. Additional section 263A costs (attach schedule)	4						
5. Other costs (attach schedule)	5						
6. <b>Total.</b> Add lines 1 through 5	6						
7. Inventory at end of year	7						
8. Cost of goods sold. Subtract line 7 from line 6.	8						

Schedule G —	- Income from rents a	nd royalties		
1. Kind and location of property	2. Amount	3. Depreciation	4. Repairs	5. Other expenses
1. Total				
				\$

Schedu	ı <b>le H</b> — Descript	Schedule H — Description of interest and taxes				
Description	Amount	Description	Amount			

			Schedule I —	Sales of capital	assets		
Description of property	2. Date acquired	3. Date sold	4. Gross sales price	5. Depreciation allowed (or allowable) since acquisition or Jan. 1, 1934 (Attach schedule.)	6. Cost or other basis and cost of improve- ments subsequent to acquisition or Jan. 1, 1934	7. Expense of sale	8. Gain or loss (Column 4 plus Column 5, less the sum of Columns 6 and 7)
Total					,		\$

		Schedul	l <b>e J</b> — Sales of p	property other the	an capital assets		
Description of property	2. Date acquired	3. Date sold	4. Gross sales price	5. Depreciation allowed (or allowable) since acquisition or Jan. 1, 1934 (Attach schedule.)	6. Cost or other basis and cost of improve- ments subsequent to acquisition or Jan. 1, 1934	7. Expense of sale	8. Gain or loss (Column 4 plus Column 5, less the sum of Columns 6 and 7)
Total							\$

Schedule K — Other deductions							
Description	Amount	Description	Amount				
Total			\$				

## Enter your LA Revenue Account Number or FEIN here. ▶

	Schedule L —	· Balance Sheets per Books	
	Assets	Beginning of taxable year	End of taxable year
1	Cash		
2a	Trade notes and accounts receivable		
2b	Less allowance for bad debts		
3	Inventories		
4	U.S. government obligations		
5	Tax-exempt securities		
6	Other current assets (attach statement)		
7a	Loans to partners (or persons related to partners)		
7b	Mortgage and real estate loans		
8	Other investments (attach statement)		
9a	Buildings and other depreciable assets		
9b	Less accumulated depreciation		
10a	Depletable assets		
10b	Less accumulated depletion		
11	Land (net of any amortization)		
12a	Intangible assets (amortizable only)		
12b	Less accumulated amortization		
13	Other assets (attach statement)		
14	Total assets		
	Liabilities and Capital	Beginning of taxable year	End of taxable year
15	Accounts payable		
16	Mortgages, notes, bonds payable in less than 1 year		
17	Other current liabilities (attach statement)		
18	All nonrecourse loans		
19a	Loans from partners (or persons related to partners)		
19b	Mortgages, notes, bonds payable in 1 year or more		
20	Other liabilities (attach statement)		
21	Partners' capital accounts		
22	Total liabilities and capital		

Enter vour L	A Revenue	<b>Account Number</b>	or FEIN here. 1
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	Schedule M — Reconciliation of Federal and Louisiana Net Income for Partnerships wit	h Non-Cornorate Partners
	Schedule in — Neconcination of Federal and Louisiana Net moonie for Fartherships with	Column 2
1.	Federal net income	
2.	Additions to federal net income:	
	a. Interest and dividend income from other states and their political subdivisions	
	b. Other additions – Attach schedule.	
	c. Total additions – Add Lines 2a and 2b.	
3.	Subtractions from federal net income:	
	a. Interest and dividend income from U.S. Government Obligations	
	b. Other subtractions – Attach schedule.	
	c. Total subtractions - Add Lines 3a and 3b.	
4.	Louisiana net income from all sources – The amount should agree with Schedule P, Line 22.	

Schedule N — Computation of Apportionment	Per	centage for Partnersl	nips with Non-Corpor	ate Partners
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. If ratio not used, check box.				%
Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box.				%
3. Loans made during the year. If ratio not used, check box.				%
4. Taxpayers primarily in the business of manufacturing or merchandis If ratio not used, check box.	ing e	enter ratio from Line 1, Col	umn 3.	%
5. Income tax property ratio. Enter percentage from Schedule O, if app	licab	ole. If ratio not used, check be	ox.	9
6. Total percents in Column 3				9
7. Average of percents – Divide Line 6 by applicable number of ratios.				

	Schedule O — 🤇	Computation of Propert	y Ratio			
	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. Other current assets						
6. Other investments – Attach schedule						
7. Loans to partners						
8. Other intangible assets – Attach schedule						
9. Accumulated amortization	( )	( )				
10. Total intangible assets – Add Lines 1 through 9						
Real and Tangible Assets				T		
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						
<ol> <li>Total real and tangible assets – Add Lines 11 through 18</li> </ol>						
Less real and tangible assets <b>not</b> 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)				%		

	Schedule P — Comp	utation of Louisiana Net Ir	nco	ome for Partnerships with Non-	-Corporate Partners	
See	instructions if separate accou	unting method is used and	che	eck box. 🗆		
		Totals			Totals	
1A.	Gross receipts	).	00	23. Allocable income from all sources:		
1B.	Less returns and allowances		00	23A. Net rents and royalties from immovable or corporeal movable property		.00
1C.	Balance. Subtract Line 1B from Line 1A.	.0	00	23B. Royalties from the use of patents, trademarks, etc.		.00
2.	Less: Cost of goods sold and/or operations		00	23C. Income from estates, trusts, and partnerships		.00
3.	Gross profit – Subtract Line 2 from Line 1C.		00	23D. Income from construction, repair, et	tc.	.00
4.	Ordinary income from other partnerships, estates and trusts		00	23E. Interest Income		.00
5.	Net farm profit		00	23F. Dividend Income		.00
6.	Net gain (loss) from federal Form 4797, Part II, line 17	.(	00	23G. Profits from the sale of capital asse	ets	.00
7.	Other income (loss) See Instructions	.0	00	23H. Net profit from sales or exchanges of property not made in the regular course of business		.00
8.	Total income – Add Lines 3 through 7		00	23I. Allocable expenses	( )	.00
9.	Salaries and wages	١. ا	00	23J. Net allocable income from all sources	s	.00
10.	Guaranteed payments to partners		00	24. Net income subject to apportionmen  – Subtract Line 23J from Line 22	nt	.00
11.	Repairs and maintenance	.0	00	25. Net income apportioned to Louisian	na	.00
12.	Bad debts	.1	00	26. Allocable income from Louisiana sources:		
13.	Rent	.0	00	26A. Net rents and royalties from immovable or corporeal movable property	е	.00
14.	Taxes and licenses	.0	00	26B. Royalties from the use of patents, trademarks, etc.		.00
15.	Interest.		00	26C. Income from estates, trusts, and par nerships	art-	.00
16.	Depreciation less depreciation report- ed elsewhere	.0	00	26D. Income from construction, repair, et	tc.	.00
17.	Depletion (Do not deduct oil and gas depletion)	.0	00	26E. Interest Income		.00
18.	Retirement plans, etc.		00	26F. Dividend Income		.00
19.	Employee benefit programs		00	26G. Profits from the sale of capital asset	ts	.00
20.	Other deductions – See instructions.	.0	00	26H. Net profit from sales or exchanges of property not made in the regular course of business		.00
21.	Total deductions – Add Lines 9 through 20		00	26I. Allocable expenses	( )	.00
22.	Net income from all sources – Subtract Line 21 from Line 8.	١.	00	26J. Net allocable income from Louisiana Sources		.00
				27. Louisiana net income – add lines 25 and 26J.	5	.00

Schedule Q — Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Federal net income		
2. Additions to federal net income:		
a. Total additions – Attach Schedule		
3. Subtractions from federal net income:		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal income		
e. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
f. Other subtractions – Attach schedule.		
g. Total subtractions – Add Lines 3a through 3f.		
4. Louisiana net income from all sources – The amount should agree with Sched	lule S, Line 22.	

Schedule R — Computation of Apportionment Percentage for Partnerships with Corporate Partners				
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.			%	
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.			%	
3. For certain oil & gas businesses only. (See instructions.) Income tax property Line 24. If ratio not used, check box.	ratio – Enter percentage from	Schedule O,	%	
4. ONLY corporations primarily in the oil and gas business, enter ratio from If ratio not used, check box.	n Line 1D, Column 3 (See I	nstructions.)	%	
5. Total of percents in Column 3			%	
6. Average of percents – Divide Line 5 by applicable number of ratios.			%	

	Schedule S — Computation of Louisiana Net Income of Partnerships with Corporate Partners					
See	instructions if separate acco	unting method is used and ch	eck	box.	1	
		Totals			Totals	1
1A.	Gross receipts	.00	20.	Other deductions – See instructions		.00
1B.	Less returns and allowances	.00	21.	Total deductions – Add Lines 9 through 20.		.00
1C.	Balance. Subtract Line 1B from Line 1A.	.00	22.	Net income from all sources – Subtract Line 21 from Line 8.		.00
2.	Less: Cost of goods sold and/or operations	.00	23.	Allocable income from all sources:		
3.	Gross profit – Subtract Line 2 from Line 1C.	.00	23/	A. Net rents and royalties from immovable or corporeal movable property		.00
4.	Ordinary income from other partnerships, estates and trusts	.00	238	Royalties from the use of patents, trademarks, etc.		.00
5.	Net farm profit	.00	230	C. Income from estates, trusts, and partnerships		.00
6.	Net gain (loss) from federal Form 4797, Part II, line 17	.00	23[	D. Income from construction, repair, etc.		.00
7.	Other income (loss) See Instructions	.00	238	E. Other allocable income		.00
8.	Total income – Add Lines 3 through 7	.00	23F	F. Allocable expenses	( )	.00
9.	Salaries and wages	.00	230	G. Net allocable income from all sources		.00
10.	Guaranteed payments to partners	.00	24.	Net income subject to apportionment  – Subtract Line 23G from Line 22.		.00
11.	Repairs and maintenance	.00	25.	Net income apportioned to Louisiana		.00
12.	Bad debts	.00	26.	Allocable income from Louisiana sources:		
13.	Rent	.00	26/	A. Net rents and royalties from immovable or corporeal movable property		.00
14.	Taxes and licenses	.00	268	Royalties from the use of patents, trademarks, etc.		.00
15.	Interest.	.00	260	C. Income from estates, trusts, and partnerships		.00
16.	Depreciation less depreciation reported elsewhere	.00	26[	D. Income from construction, repair, etc.		.00
17.	Depletion (Do not deduct oil and gas depletion)	.00	268	E. Other allocable income		.00
18.	Retirement plans, etc.	.00	26F	F. Allocable expenses	( )	.00
19.	Employee benefit programs	.00	260	G. Net allocable income from Louisiana sources		.00
			27.	Louisiana net income – Add Line 25 and Line 26G.		.00

Schedule T — Tax Credits			
Description	Code	Credit Amount	
LA Citizens Property Assessment			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total Tax Credits: Add credit amounts in Lines 1 through 12.			

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Previously Unemployed	208

Description	Code
Recycling Credit	210
Basic Skills Training	212
Inventory Tax Credit Carried Forward & ITEP	218
Ad Valorem Natural Gas Credit Carried Forward	219
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Research and Development	231
Cane River Heritage Area	232
La Community Economic Dev	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251

Description	Code
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Capital Company	257
LCDFI Credit	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399