



**LOUISIANA**  
DEPARTMENT of REVENUE

**Partnership Return of Income**

**Mail to:**

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

**Mark box if:**

- Amended return
- Amended due to IRS audit
- First time filing of this form
- Final return
- Composite Partnership return attached
- Address Change

**2023**

**Mark box if:**

- Calendar Year filer
- Fiscal Year filer  
*(Enter dates below)*
- Short period return  
*(Enter dates below)*

**Income (mm/dd/yy)**

Begun

Ended

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

Legal Name

Trade Name

Address

Unit Type  Unit Number

City  State  ZIP

Foreign Nation, if not United States (*do not abbreviate*)

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

A. Federal Employer Identification Number

B. Federal ordinary business income

C. Federal net income

D. Gross revenues

E. Total assets

F. NAICS code

G. Enter the state abbreviation for location of the principal place of business.

H. Did the partnership make the Pass-through Entity Tax Election? Yes  No

I. Does the income of this partnership include the income of any disregarded entities? Yes  No

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)? Yes  No

K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)? Yes  No

L. For this tax year, was any partner **not** a corporation (including any entity that is treated as a corporation) **and not** a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)? Yes  No

M. Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return

**Schedule A — NOT Included Partner's Share of Income and Tax**

You must complete Schedule A, NOT Included Partner's Share of Income and Tax, for all partners not included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

**Schedule B — Included Partner's Share of Income and Tax**

You must complete Schedule B, Included Partner's Share of Income and Tax, for all partners included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

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 Officer  Address

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

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.



Schedule C — Other deductions	
Description	Amount
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
Subtotal from attached additional sheets.	
Total	\$



**Schedule D — Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners**

		Column 2
1. Federal net income	<input type="checkbox"/>	<input type="text"/>
<b>2. Additions to federal net income:</b>		
a. Interest and dividend income from other states and their political subdivisions		<input type="text"/>
b. Other additions – Attach schedule.		<input type="text"/>
c. Total additions – Add Lines 2a and 2b.		<input type="text"/>
<b>3. Subtractions from federal net income:</b>		
a. Interest and dividend income from U.S. Government Obligations		<input type="text"/>
b. Other subtractions – Attach schedule.		<input type="text"/>
c. Total subtractions – Add Lines 3a and 3b.		<input type="text"/>
4. Louisiana net income from all sources – The amount should agree with Schedule G, Line 23.	<input type="checkbox"/>	<input type="text"/>

**Schedule E — Computation of Apportionment Percentage for Partnerships with Non-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			
	<input type="text"/>	<input type="text"/>	
B. Charges for services			
	<input type="text"/>	<input type="text"/>	
C. Other gross apportionable income			
	<input type="text"/>	<input type="text"/>	
D. Total – Add the amounts in Columns 1 and 2. If ratio not used, check box. <input type="checkbox"/>			
	<input type="text"/>	<input type="text"/>	<input type="text"/> %
2. Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box. <input type="checkbox"/>			
	<input type="text"/>	<input type="text"/>	<input type="text"/> %
3. Loans made during the year. If ratio not used, check box. <input type="checkbox"/>			
	<input type="text"/>	<input type="text"/>	<input type="text"/> %
4. Taxpayers primarily in the business of manufacturing or merchandising enter ratio from Line 1, Column 3. If ratio not used, check box. <input type="checkbox"/>			
			<input type="text"/> %
5. Income tax property ratio. Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box. <input type="checkbox"/>			
			<input type="text"/> %
6. Total percents in Column 3.			
			<input type="text"/> %
7. Average of percents – Divide Line 6 by applicable number of ratios.			
			<input type="text"/> %







**Schedule G — Computation of Louisiana Net Income for Partnerships with Non-Corporate Partners**

See instructions if separate accounting method is used and check box.

		Totals			Totals
1A.	Gross receipts	<input type="text"/>	24.	Allocable income from all sources:	
1B.	Less returns and allowances	<input type="text"/>	24A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
1C.	Balance. Subtract Line 1B from Line 1A.	<input type="text"/>	24B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
2.	Less: Cost of goods sold and/or operations	<input type="text"/>	24C.	Income from estates, trusts, and partnerships	<input type="text"/>
3.	Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	24D.	Income from construction, repair, etc.	<input type="text"/>
4.	Ordinary income from other partnerships, estates and trusts	<input type="text"/>	24E.	Interest Income	<input type="text"/>
5.	Net farm profit (loss)	<input type="text"/>	24F.	Dividend Income	<input type="text"/>
6.	Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	24G.	Profit (loss) from the sale of capital assets	<input type="text"/>
7.	Other income (loss) See Instructions	<input type="text"/>	24H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>
8.	<b>Total income – Add Lines 3 through 7</b>	<input type="text"/>	24I.	Less Allocable expenses	<input type="text"/>
9.	Salaries and wages	<input type="text"/>	24J.	Net allocable income from all sources	<input type="text"/>
10.	Guaranteed payments to partners	<input type="text"/>	25.	Net income subject to apportionment – Subtract Line 24J from Line 23	<input type="text"/>
11.	Repairs and maintenance	<input type="text"/>	26.	Net income apportioned to Louisiana	<input type="text"/>
12.	Bad debts	<input type="text"/>	27.	Allocable income from Louisiana sources:	
13.	Rent	<input type="text"/>	27A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
14.	Taxes and licenses	<input type="text"/>	27B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
15.	Interest	<input type="text"/>	27C.	Income from estates, trusts, and partnerships	<input type="text"/>
16.	Depreciation less depreciation reported elsewhere	<input type="text"/>	27D.	Income from construction, repair, etc.	<input type="text"/>
17.	Depletion (Do not deduct oil and gas depletion)	<input type="text"/>	27E.	Interest Income	<input type="text"/>
18.	Retirement plans, etc.	<input type="text"/>	27F.	Dividend Income	<input type="text"/>
19.	Employee benefit programs	<input type="text"/>	27G.	Profit (loss) from the sale of capital assets	<input type="text"/>
20.	Energy efficient commercial buildings	<input type="text"/>	27H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>
21.	Other deductions – See instructions.	<input type="text"/>	27I.	Less Allocable expenses	<input type="text"/>
22.	<b>Total deductions – Add Lines 9 through 21</b>	<input type="text"/>	27J.	Net allocable income from Louisiana Sources	<input type="text"/>
23.	<b>Net income from all sources – Subtract Line 22 from Line 8.</b>	<input type="text"/>	28.	Louisiana net income – add lines 26 and 27J.	<input type="text"/>





Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate Partners

See instructions if separate accounting method is used and check box.

Table with 4 columns: Description, Totals, Description, Totals. Rows include: 1A. Gross receipts, 1B. Less returns and allowances, 1C. Balance, Subtract Line 1B from Line 1A., 2. Less: Cost of goods sold and/or operations, 3. Gross profit - Subtract Line 2 from Line 1C., 4. Ordinary income from other partnerships, estates and trusts, 5. Net farm profit (loss), 6. Net gain (loss) from federal Form 4797, Part II, line 17, 7. Other income (loss) See Instructions, 8. Total income - Add Lines 3 through 7, 9. Salaries and wages, 10. Guaranteed payments to partners, 11. Repairs and maintenance, 12. Bad debts, 13. Rent, 14. Taxes and licenses, 15. Interest, 16. Depreciation less depreciation reported elsewhere, 17. Depletion (Do not deduct oil and gas depletion), 18. Retirement plans, etc., 19. Employee benefit programs, 20. Energy efficient commercial buildings, 21. Other deductions - See instructions, 22. Total deductions - Add Lines 9 through 21., 23. Net income from all sources - Subtract Line 22 from Line 8., 24. Allocable income from all sources: 24A. Net rents and royalties from immovable or corporeal movable property, 24B. Royalties from the use of patents, trademarks, etc., 24C. Income from estates, trusts, and partnerships, 24D. Income from construction, repair, etc., 24E. Other allocable income, 24F. Less Allocable expenses, 24G. Net allocable income from all sources, 25. Net income subject to apportionment - Subtract Line 24G from Line 23., 26. Net income apportioned to Louisiana, 27. Allocable income from Louisiana sources: 27A. Net rents and royalties from immovable or corporeal movable property, 27B. Royalties from the use of patents, trademarks, etc., 27C. Income from estates, trusts, and partnerships, 27D. Income from construction, repair, etc., 27E. Other allocable income, 27F. Less Allocable expenses, 27G. Net allocable income from Louisiana sources, 28. Louisiana net income - Add Line 26 and Line 27G.

