


LOUISIANA
 DEPARTMENT of REVENUE

Partnership Return of Income
Mail to:

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

2021
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)

Mark box if:

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

IMPORTANT: Round all dollar amounts to the nearest dollar.

A. Federal Employer Identification Number		H. Did the partnership make the Pass-through Entity Tax Election?	Yes ☐ No ☐
B. Federal ordinary business income		I. Does the income of this partnership include the income of any disregarded entities?	Yes ☐ No ☐
C. Federal net income		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 ☐
D. Gross revenues		K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?	Yes ☐ No ☐
E. Total assets		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 ☐
F. NAICS code			
G. Enter the state abbreviation for location of the principal place of business.			

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	

PAID PREPARER USE ONLY	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

 PTIN, FEIN, or LDR Account Number
 of Paid Preparer

 For Office
 Use Only.

62801



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	☐
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 G, Line 22.	☐

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			
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.	☐		
			. %
2. 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 merchandising enter ratio from Line 1, Column 3. If ratio not used, check box.	☐		. %
5. Income tax property ratio. Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box.	☐		. %
6. Total percents in Column 3.			. %
7. Average of percents – Divide Line 6 by applicable number of ratios.			. %



Located Everywhere

	Located Everywhere					
	1. Beginning of year			2. 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						
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	☐			☐		
19. Total real and tangible assets – Add Lines 11 through 18	☐			☐		
20. Less real and tangible assets not 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 F — Computation of Property Ratio (Continued)

Located in Louisiana

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

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



Schedule H — 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 2
1. Federal net income	☐ [][][][] [][][][] [][][][] [][][][]
2. Additions to federal net income:	[X] [][][][] [][][][] [][][][] [][][][]
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 Schedule J, Line 22.	☐ [][][][] [][][][] [][][][] [][][][]

Schedule I — 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.			
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 ratio – Enter percentage from Schedule F, Line 24. If ratio not used, check box.			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. If ratio not used, check box.			
5. Total of percents in Column 3.			
6. Average of percents – Divide Line 5 by applicable number of ratios.			



Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate PartnersSee instructions if separate accounting method is used and check box. ☐

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

