LOUISIANA DEPARTMENT of REVENUE

Partnership Return of Income

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

2022

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	
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	

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.

Enter your LA Revenue Account Number here. ▶ ____________________

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		$

Enter your LA Revenue Account Number here. ▶ ____________________

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.			%

Enter your LA Revenue Account Number here. ▶

Schedule F — Computation of Property Ratio

	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)		

Enter your LA Revenue Account Number here. ▶ ____________________

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)		. %

Enter your LA Revenue Account Number here. ▶

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
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.	Other deductions – See instructions.	
21.	**Total deductions – Add Lines 9 through 20**	
22.	**Net income from all sources – Subtract Line 21 from Line 8.**	

		Totals
23.	Allocable income from all sources:	
23A.	Net rents and royalties from immovable or corporeal movable property	
23B.	Royalties from the use of patents, trademarks, etc.	
23C.	Income from estates, trusts, and partnerships	
23D.	Income from construction, repair, etc.	
23E.	Interest Income	
23F.	Dividend Income	
23G.	Profit (loss) from the sale of capital assets	
23H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	
23I.	Less Allocable expenses	( )
23J.	Net allocable income from all sources	
24.	Net income subject to apportionment – Subtract Line 23J from Line 22	
25.	Net income apportioned to Louisiana	
26.	Allocable income from Louisiana sources:	
26A.	Net rents and royalties from immovable or corporeal movable property	
26B.	Royalties from the use of patents, trademarks, etc.	
26C.	Income from estates, trusts, and partnerships	
26D.	Income from construction, repair, etc.	
26E.	Interest Income	
26F.	Dividend Income	
26G.	Profit (loss) from the sale of capital assets	
26H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	
26I.	Less Allocable expenses	( )
26J.	Net allocable income from Louisiana Sources	
27.	Louisiana net income – add lines 25 and 26J.	

Enter your LA Revenue Account Number here. ▶ ____________

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:**	
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.			%

Enter your LA Revenue Account Number here. ▶ ____________

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

See 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.	