


**LOUISIANA**  
 DEPARTMENT of REVENUE

**Corporation Franchise Tax  
 Initial Return for 2025 Taxable Year**

 Louisiana Department of Revenue  
 PO Box 91011  
 Baton Rouge, LA 70821-9011

Use this return for new entities subject to franchise tax on or after January 1, 2025, with a period end date of December 31, 2025, or a fiscal year ending in 2026. To avoid a penalty, this return must be filed with the Department of Revenue, P.O. Box 91011, Baton Rouge, LA 70821-9011, on or before the 15th day of the fourth month following the month in which the tax accrues. If the due date falls on a holiday or weekend, the return must be transmitted on or before the next business day in order to avoid penalty and interest.

LDR Account Number <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div>		Legal Name	
Mailing Address		Unit Type	Unit Number
City	State	ZIP	Foreign Nation, if not United States ( <i>Do not abbreviate.</i> )

1a. Period covered <div style="border: 1px solid black; padding: 2px;">MMDDYY</div> through <div style="border: 1px solid black; padding: 2px;">MMDDYY</div>		1b. Fiscal month	
2. Federal Employer Identification Number (FEIN)		3. Incorporated in state of	
4. Name and address of former owner ( <i>if this entity is successor to an existing business</i> )			
5. Name and address of parent company, if applicable			
6a. Principal place of business		6b. Telephone number	
7a. Principal Louisiana office location ( <i>street address, city, state, zip code</i> )		7b. Telephone number	
8a. Date Louisiana charter issued ( <i>mm/dd/yyyy</i> )		8b. Louisiana charter number ( <i>issued by Louisiana Secretary of State</i> )	
9a. Date business began in Louisiana ( <i>mm/dd/yyyy</i> )	9b. Nature of business operation		
10. Parishes in which property is located			
11. Name and address of registered agent			
12. Initial Franchise Tax	<div style="border: 1px solid black; padding: 2px;">110.00</div>	13. Penalty ( <i>See instructions.</i> )	<div style="border: 1px solid black; padding: 2px;"></div>
14. Interest ( <i>See instructions.</i> )	<div style="border: 1px solid black; padding: 2px;"></div>	15. Total Amount Due	<div style="border: 1px solid black; padding: 2px;"></div>

**Make payment to Louisiana Department of Revenue. DO NOT SEND CASH.**

Signature of Verification			
I declare under the penalties for filing false returns that this return has been examined by me, and is, to the best of my knowledge and belief, true, correct, and complete. Declaration of preparer ( <i>other than taxpayer</i> ) is based on all information of which the preparer has any knowledge.			
Signature of officer	Title	Date ( <i>mm/dd/yyyy</i> )	Telephone
Individual or firm signature of preparer		Date ( <i>mm/dd/yyyy</i> )	Telephone
Email Address			

<b>PAID PREPARER USE ONLY</b>	Print Preparer's Name		Preparer's Signature	Date ( <i>mm/dd/yyyy</i> )	Check <input type="checkbox"/> 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.


22590

## Instructions for Corporation Franchise Tax Initial Return

Use this return for new entities subject to franchise tax on or after January 1, 2025, with a period end date of December 31, 2025, or a fiscal year ending in 2026.

The franchise tax is imposed on corporations and other entities that are taxed as "C corporations" for federal income tax purposes, subject to certain exceptions.

- 1) Any limited liability company that is eligible to be treated as an "S corporation" for federal income tax purposes on the first day of the franchise tax period is not subject to franchise tax.
- 2) Any other entity that was acquired during the period January 1, 2012 to December 31, 2013, by an entity that was taxed as an "S corporation" is not subject to franchise tax as provided in La. R.S. 47:601(C)(1)(c)(i).
- 3) Louisiana Revised Statute 47:608 provides certain exemptions from franchise tax.

Every new entity subject to franchise tax must file an initial return and pay the initial tax of \$110.00. This return is due on or before the 15th day of the fourth month following the month in which the tax accrues as provided in La. R.S. 47:611.

- For a domestic entity, the tax accrues on the date shown on the charter issued by the Louisiana Secretary of State.
- For a foreign entity, the tax accrues on the date the entity exercises its charter in Louisiana, is authorized to do, actually does business in Louisiana, or uses any part of its capital or plant in Louisiana whether owned directly or indirectly by or through a partnership, joint venture, or any business organization of which the domestic or foreign entity is a related party as defined in La. R. S. 47:605.1.

Example due dates are as follows: The tax of ABC accrued on March 21, 2025; its initial return and payment of \$110.00 tax would be due on or before July 15, 2025.

- If ABC adopted a calendar year accounting period, this initial payment would cover the period March 21, 2025, through December 31, 2025. The next franchise return would be due on or before May 15, 2026, and must be filed on the 2025/2026 Form CIFT-620, *Louisiana Corporation Income and Franchise Tax return*.
- If the fiscal year ending June 30, 2025, was adopted, the initial return would cover the period March 21, 2025, through June 30, 2025. The next franchise return would cover the period July 1, 2025 through June 30, 2026, would be due on or before November 15, 2026, and must be filed on the 2025/2026 Form CIFT-620.

Delinquent returns and payments must include applicable penalty and interest. If the due date falls on a holiday or weekend, the return must be transmitted on or before the next business day in order to avoid penalty and interest.

Corporation franchise tax for domestic entities continues to accrue and must be filed on Form CIFT-620, regardless of whether any assets are owned or any business operations are conducted, until a "Certificate of Dissolution" is issued by the Louisiana Secretary of State.

Corporation franchise tax for foreign entities continues to accrue and must be filed on Form CIFT-620, as long as the entity exercises its charter, does business, or owns or uses any part of its capital or plant in Louisiana and, in the case of a qualified entities, until a "Certificate of Withdrawal" is issued by the Louisiana Secretary of State.

**Line 1a** – Enter the period covered by this initial franchise tax return. The period begins on the date the charter is filed with the Louisiana Secretary of State, the date of Louisiana qualification, or other taxing incidence. The period ends on the date the first accounting period closes. If books are kept on a calendar year basis, the period covered must end on December 31, 2025. If a fiscal year basis is used, the period must end on the last day of any month in 2026 except December and cannot exceed 12 months. Use this return only if the period end date is December 31, 2025, or a fiscal year ending in 2026.

**Line 1b** – Enter the month your accounting period closes. The month should match the period end date on Line 1a.

**Line 2** – Enter the Federal Employer's Identification Number for the entity.

**Line 3** – Enter the state where the entity was originally incorporated.

**Line 4** – If the entity is the successor to an existing business (i.e., through a merger or the incorporation of an existing entity, such as a partnership), enter the name and address of the former business or owner.

**Line 5** – If the entity is a subsidiary of another entity, enter the name and address of the parent entity.

**Line 6a** – Enter the city and state of the principal place of business.

**Line 6b** – Enter the telephone number.

**Line 7a** – Enter the primary Louisiana office location. Provide a physical address of the primary location: street address, city, state, and zip code.

**Line 7b** – Enter the telephone number.

**Line 8a** – Enter the date (month, day, year) the Louisiana charter was issued.

**Line 8b** – Enter the charter number assigned to this entity by the Louisiana Secretary of State.

**Line 9a** – Enter the date (month, day, year) this entity began business in Louisiana.

**Line 9b** – Describe the nature of the business operations in Louisiana.

**Line 10** – Enter the parishes in Louisiana where corporate property is located.

**Line 11** – Enter the name and address of the registered agent for this entity as recorded with the Louisiana Secretary of State.

**Line 12** – The initial franchise tax due is \$110.00.

**Line 13** – Calculate Delinquent Filing Penalty for failure to file a return timely. The penalty for failure to file a return on time, except when failure is due to a reasonable cause, is five percent of the total tax due if the delay in filing is for not more than 30 days, with an additional five percent for each additional 30 days, or fraction thereof, during which the failure to file continues. The penalty cannot exceed 25 percent of the tax due.

Calculate Delinquent Payment Penalty for failure to pay the tax in full by the date the return is required by law to be filed. The penalty is five percent of the unremitted tax not paid for each 30 days, or fraction thereof, during which the failure to pay continues.

Add the amounts calculated for each penalty and enter the total amount of penalties. The sum of both the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due and cannot be assessed on the same 30 days. Thirty-day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date LDR receives the return or payment. In addition to the delinquent penalties, you may also incur an accuracy-related penalty under La. R.S. 47:1604.1 if circumstances indicate negligent failure to comply with rules and regulations.

**Line 14** – Interest is due on all items of tax not paid by the due date of the return. Because the interest rate varies year to year, the Department is unable to provide a specific rate. Refer to Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*, for monthly interest rates that apply. Form R-1111 is available on the LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). Use the worksheet below to calculate the interest rate.

Interest Calculation Worksheet		
1	Number of days late from the due date	
2	Daily interest rate (See Form R-1111.)	0._____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form R-6906A, Line 12)	110.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form R-6906A, Line 14.)	.00

**Line 15** – Add the total penalty and interest due to the franchise tax amount of \$110.00 and enter the total on Line 15. Make payment to the Louisiana Department of Revenue. **DO NOT SEND CASH.**

#### **Paid Preparer Instructions**

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box, and enter his or her identification number in the space provided under the box. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided under the box; otherwise enter the Federal Employer Identification Number (FEIN) or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.