



## Instructions for Completing Form R-6922 Louisiana Composite Partnership Return

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 This space on the first page of the tax return is to be used only when specifically instructed by the Department of Revenue. Otherwise, leave blank.

### Who must file?

All nonresident partners, other than those that are corporations or tax-exempt trusts, who were partners at any time during the taxable year and who do not have a valid agreement on file with the Department of Revenue must be included in the Louisiana Composite Partnership Return. The agreement, in the form of an affidavit, must include a statement that the taxpayer agrees to timely file a Louisiana Individual Income Tax Return and make payment of Louisiana individual income tax. Resident partners, other than corporations and tax-exempt trusts, may also be included in a composite return.

### Filing requirements

The return for the calendar year must be filed with the Department of Revenue on or before May 15 of the year following the close of the calendar year. Returns for fiscal years must be filed on or before the 15th day of the fifth month after the close of the fiscal period.

### Extensions

An extension of time must be requested on or before the due date of the return. An extension only extends the time to file the return, not the time to pay any tax that may be due. A federal extension for a Composite Partnership is not available through the Internal Revenue Service. To request an extension for a Louisiana Composite Partnership Return, use Louisiana Form R-6467S, which is available on the Department's website.

### Revenue Account Number, Name, Address

Please see the top of the form and mark the appropriate circles reflecting any of the listed circumstances. List your 10-digit Revenue Account Number, printing each number separately in the boxes provided.

### Identification number

A ten-digit identification number for the partnership is required when filing the Louisiana Composite Partnership Return. The required identification number can be obtained by using the Online Business Registration form, which is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). If the identification number has not been issued prior to the filing of the composite return, attach the printed summary of your Online Business Registration to the Louisiana Composite Partnership Return. On the printed summary, write "Composite Partnership".

### Tax rate

A tax rate of 6% (.06) is assessed on the total distributive shares for resident partners and nonresident partners included with the Louisiana Composite Return.

## Summary of Tax Paid on Behalf of Partners

### LINES 1 and 2 – Return requirements – Resident partners

If a resident partner is included in the partnership's composite return, a schedule must be attached to the composite return that includes the following information for every resident partner: (a) the name of the partner; (b) the address of the partner; (c) the taxpayer identification number of the partner, which is the Social Security Number of the individual or the Revenue Account Number of the partnership; and (d) the partner's distributive share. Include on Line 1 the total of all distributive shares listed on Line A of the Resident Partner Schedule. Enter on Line 2 the total tax paid on behalf of qualified resident partners from Line C of the Resident Partner Schedule. You must attach all resident partner schedules to the return. Inclusion in a composite partnership return shall not relieve a resident partner of the obligation to file a Louisiana income tax return.

### LINES 3 and 4 – Return requirements – Nonresident partners

A schedule must be attached to the composite return that includes the following information for every nonresident partner in the partnership: (a) the name of the partner; (b) the address of the partner; (c) the taxpayer identification number of the partner which is the Social Security Number of the individual or the Revenue Account Number of the partnership; (d) the partner's distributive share, and (e) whether or not that partner has an agreement on file with the Department of Revenue to file an individual return on his or her own behalf. Include on Line 3 the total of all distributive shares listed on Line A of the Nonresident Partner Schedule. Enter on Line 4 the total tax paid on behalf of qualified nonresident partners from Line C of the Nonresident Partner Schedule. You must attach all Nonresident Partner Schedules to the return. The filing of a true, correct, and complete partnership composite return will relieve any nonresident partner properly included in the

composite return from the duty to file an individual return, provided that the nonresident partner does not have any income from Louisiana sources other than that income reported on the composite return.

## Computation of Amount Due

### **LINE 5 – Total tax paid**

Add Lines 2 and 4 and print the amount on Line 5.

### **LINE 6 – Amount paid on your behalf by a composite partnership filing**

Print the amount of any payment made on your behalf by a composite partnership filing. Print the name of the partnership on the line provided on the return. If more than one partnership made a payment on your behalf, attach a schedule [with your name(s) and Social Security Number(s)] listing each partnership and payment made.

### **LINE 7 – Estimated payments for 2008**

Print the total amount of estimated payments you made for the 2008 tax year.

### **LINE 8 – Amount paid with extension request**

If you filed an extension request for the 2008 taxable year, print the amount of any payment you made with that extension request.

### **LINE 9 – Total payments**

Add Lines 6, 7, and 8.

### **LINE 10 – Overpayment**

If Line 9 is greater than Line 5, subtract Line 5 from Line 9 and print the result.

### **LINE 11 – Amount you owe**

If Line 5 is greater than Line 9, subtract Line 9 from Line 5 and print the result.

### **LINE 12 – Interest**

Interest is charged on all tax amounts that are not paid on time. An extension of time does not relieve you of your obligation to pay the tax amount due by the due date. **Important notice:** R.S. 47:1601 changed the annual rate of interest applicable to this return. The rate is published in Revenue Information Bulletin (RIB) 09-001, which is available on the Department's website.

### **LINE 13 – Delinquent filing penalty**

A delinquent filing penalty will be charged for failure to file a timely return on or before May 15, 2009, for calendar year filers. A penalty of five percent (.05) of the tax due accrues if the delay in filing is not more than 30 days. An additional five percent (.05) is assessed for each additional 30 days, or fraction thereof, during which the failure to file continues. By law, the maximum delinquent penalty that can be imposed is twenty-five percent (.25) of the tax due.

### **LINE 14 – Balance due Louisiana**

Add Lines 11, 12, and 13 and enter the amount. Make your check or money order payable to the Louisiana Department of Revenue. Please do not send cash.