



**LOUISIANA
DEPARTMENT
of REVENUE**

Schedule of Tax Paid if Paid by Owner

**Attach completed form
to Form CIFT-620.**

Form R-6982, *Schedule of Tax Paid if Paid by Owner*, must be attached to Form CIFT-620, *Louisiana Corporation Income and Franchise Tax return*, of the entity that made the pass-through entity tax election. As required by Louisiana Administrative Code (LAC) 61:I.1001(C) (3)(b), the form reflects how much tax would have been due if the entity had passed the income through to its owners and the tax had been paid at the owner level.

To calculate the LA income tax that would have been paid by the owner, calculate the tax at the following rates per LAC 61:I.1001(A)(2):

- a. 1.85% upon the first \$16,000 of Louisiana taxable income (The first \$25,000 is reduced by the combined personal exemption-standard deduction for married individuals of \$9,000.)
- b. 3.5% upon the amount of Louisiana taxable income above \$25,000 but not in excess of \$100,000
- c. 4.25% upon the amount of Louisiana taxable income above \$100,000

For owners that are an estate or trust:

- a. 1.85% upon the first \$10,000 of Louisiana taxable income (The first \$10,000 is reduced by the exemption of \$2,500.)
- b. 3.5% upon the amount of Louisiana taxable income above \$10,000 but not in excess of \$40,000
- c. 4.25% upon the amount of Louisiana taxable income above \$50,000

Enter the LA income tax paid from Line 2 of Form CIFT-620.	
Enter the LA income tax total from below. This is the total taxes paid if passed through to owners. Use additional copies as needed.	

Owner Name	Total Income Passed Through	LA Income Tax
Total		