



Schedule of Tax Paid if Paid by Owner

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

Form R-6982, *Schedule of Tax Paid if Paid by Owner*, must be attached to Form CIT-620, *Louisiana Corporation Income 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 Louisiana income tax that would have been paid by the owner and owners that are an estate or trust, calculate the tax at 3% of the Louisiana taxable income per Act 11 of the 2024 Third Extraordinary Legislative Session.

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| Enter the LA income tax paid from Line 1E of Form CIT-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. | |