| CIFT-620 WEB (1/24) | Page 1 of 3 | - | | | Enter your LA R | evenue Accou | unt Number he | ere (Not FEIN): |
|---|--|-----------|-------------------------------|------------------------------|---|-----------------|-------------------|---|
| Louisiana Department of Post Office Box 91011 | of Revenue | N | lark box if | | | | | For office use only. |
| Baton Rouge, LA 70821- | 9011 | | Name cha | nge. | Legal Name | | | |
| | | | Address c | hande | Legal Name | | | |
| LA Corporation Income Tax Return for 2023 | LA Corporation Franchise Tax Return for 2024 | | | - | Trade Name | | | |
| | box if: | 1 Ц | Amended | return. | | | | |
| | | L | Amended | due to | Mailing Address | | | |
| Calendar Year filer | | | IRS audit. | | Unit Type | | Unit Number | |
| Fiscal Year filer (Enter da | ates below) | | Entity is no to file franc | | City | | State | ZIP |
| Short period return (Ente | er dates below) | | Entity is not to file inco | ot required me tax. | | | | |
| Income (MMDDYY) | Franchise (MMDDYY) | П | First time of this forr | | Foreign Nation, if | not United Star | tes (do not abbre | eviate) |
| Begun | Begun | | of this for | n. | | | | |
| | | | Final return | | | | | |
| Ended | Ended | | | | | | | |
| | | | | uested exten ome tax purp | | | | |
| | | | | | Computation o | f Income Tax | - See instru | ctions. |
| A. Federal Employer Identification Number | | | | | ina net income before | | | |
| B. Total business interest expense | | | | 1R Subcha | apter S corporation | | | |
| | <u>jj</u> | ;_ | | exclusio | on arryforward | | | <u>, , , , , , , , , , , , , , , , , , , </u> |
| C. Total business interest expense deduction | · | , | | | .00] deral tax refund | | | |
| D. Income tax apportionment percentage | | | % | [\$ | .00] schedule. | j | ī | jj |
| E. Gross | | ļ | | 1C1. Loss ca | arryforward utilized | | | ļ. |
| F. Total . | | ;_ | | 1D. Louisia | na taxable income | | 7 | <u>,</u> |
| G. NAICS code | | | | 2. Louisia | na income tax | | 7 | |
| Enter the state abbreviation for H. location of the principal place of business. | | | | | undable income tax from Schedule NRC-P1 | [| 7 | |
| Does the income of this I. corporation include the income any disregarded entities? | of Yes | | No | | e tax after 1 credits | [| 7 | |
| Was the income of this corpora J. included in a consolidated fede | | п. | No | | | | | |
| income tax return? | | - | | | Computation of | Franchise Ta | x - See instr | uctions. |
| K. of consolidated federal income tax return. | | | | | apital stock, s, & undivided | | | |
| L. Do the books of the corporation contain intercompany debt? | n Yes | | No | 5B. Franchi percent | ise tax apportionment tage | [| | % |
| M. Enter the code for the federal form filed. | | | | 5C. Franchi | ise taxable base | | 7 | |
| N. Enter the code for the type of entity. | | | | 6. real an | t of assessed value of d personal property in ana in 2023 | | | <u> </u> |
| O. Pass-through Entity Tax Election | n | | | 7. Louisia | na franchise tax | | 7 | |
| | IMPORTANT! | | | 8. tax cree | undable franchise dits from Schedule | | | |
| completed schedules | f this return MUST be mailed in . Please sign and date the retu | rn on Pag | e | NRC-P | 1 ise tax after | L. | | |
| | ount due shown on Line 25, Co | | | | 1 credits | | 7 | 7 |
| | | | | | | | | |



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|---------------|-----------------|
| Field Flag | |



Enter your LA Revenue Account Number here.

| Net Amount Due | | | | | | | |
|---|---------------------|------------------------|-------------------------------------|--|--|--|--|
| | Col. 1 - Income tax | Col. 2 - Franchise tax | Col. 3 - Total | | | | |
| 10. Tax liability after priority 1 credits | 10. | 10. | | | | | |
| 11. Refundable credits from Schedule RC-P2 | 11. | 11. | | | | | |
| 12. Tax liability after priority 2 credits | 12. | 12. | | | | | |
| 13. Overpayment after priority 2 credits | 13. | 13. | | | | | |
| 14. Nonrefundable credits from Schedule NRC-P3 | 14. | 14. | | | | | |
| 15. Tax liability after priority 3 credits | 15. | 15. | | | | | |
| 16A. Overpayment after priority 2 credits | 16A. | 16A. | | | | | |
| 16B. Refundable credits from Schedule RC-P4 | 16B. | 16B. | | | | | |
| 16C. Credit carryforward from prior year return | 16C. | 16C. | | | | | |
| 16D. Estimated payments | 16D. | | | | | | |
| 16E. Amount of extension payment | 16E. | 16E. | | | | | |
| 16F. Total refundable credits and payments | 16F. | 16F. | | | | | |
| 17. Overpayment | 17. | 17. | 17. | | | | |
| 18. Tax due | 18. | 18. | | | | | |
| 19. Amount of Income tax overpayment applied to franchise tax | | 19. | | | | | |
| 20. Net Tax due | | 20. | | | | | |
| 21. Interest | 21. | 21. | | | | | |
| 22. Delinquent filing penalty | 22. | 22. | | | | | |
| 23. Delinquent payment penalty | 23. | 23. | | | | | |
| 24. Additional donation to The Military Family Assistance Fund | 24. | 24 | ${\bf r}$ pay this amount ${\bf r}$ | | | | |
| 25. Total amount due | 25. | 25. | 25. | | | | |



IMPORTANT!

All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 25, Column 3. **Do not send cash.**



Enter your LA Revenue Account Number here. >

| | | | | | |
|------|--|---|---|---|--|
| | | | | | |
| | | | | | |
| | | _ | _ | _ | |

| | | Net A | Amoun | it Due | | |
|-----|---|---------------------|-------|------------------------|-----|----------------|
| | | Col. 1 - Income tax | | Col. 2 - Franchise tax | | Col. 3 - Total |
| 26. | Net overpayment | | 26. | | 26. | |
| 27. | Amount of overpayment you want to donate to The Military Family Assistance Fund | | | | 27. | |
| 28. | Amount of overpayment to be credited to 2024 income tax | | | | 28. | |
| 29. | Amount of overpayment to be credited to 2025 franchise tax | | | | 29. | |
| 30. | Amount of overpayment to be refunded | | | | 30. | |

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: www.revenue.louisiana.gov/LaTap.

| 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, corre | ct, |
|---|-----|
| and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge. | |

| Signature of Officer | | | | Title of Officer | | |
|------------------------------|-------------------------|----------------------|--|-------------------|--------------------------|-------------------|
| Print Name of Office | er | | | Telephone | | Date (mm/dd/yyyy) |
| | | Preparer's Signature | | Date (mm/dd/yyyy) | Check 🗌 if Self-employed | |
| PAID PREPARER USE ONLY | Firm's Name > | | | | Firm's FEIN 🗲 | |
| | Firm's Address > | | | | Telephone 🗲 | |

IMPORTANT!

All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 25, Column 3. **Do not send cash.**

PTIN, FEIN, or LDR Account Number of Paid Preparer



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Enter your LA Revenue Account Number here. >

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| Schedule NRC-P1 – No | nrefundabl | e Priority 1 Tax Credits | |
|---|-----------------|-------------------------------|----------------------------------|
| Description | Code | Corporation Income Tax (A) | Corporation Franchise Tax (B) |
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| Total Income Tax Credits: Add credit amounts in Column A, Lines 1 three here and on CIFT-620, Line 3. | ough 6. Enter | | |
| 8. Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 here and on CIFT-620, Line 8. | hrough 6. Enter | | |
| | | | |

| Description | Code | Description | Code | Description | Code |
|-------------|------|-----------------------|------|-----------------------------|------|
| Premium Tax | 100 | Qualified Playgrounds | 150 | Donations to Public Schools | 170 |
| Bone Marrow | 120 | Debt Issuance | 155 | Other | 199 |

| Schedule RC-P4 – R | efundable Pri | ority 4 Tax Credits | |
|---|-------------------|---------------------------------------|----------------------------------|
| Description | Code | Corporation Income Tax (A) | Corporation Franchise Tax (B) |
| 1. | F | , , , , , , , , , , , , , , , , , , , | |
| 2. | F | , , , , , , , , , , , , , , , , , , , | |
| 3. | F | , , , , , , , , , , , , , , , , , , , | |
| 4. | F | ,,, | |
| 5. | F | | |
| Total Income Tax Credits: Add credit amounts in Column A, Lines 1 thro result here and on CIFT-620, Line 16B, Col. 1. | ough 5. Enter the | | |
| Total Franchise Tax Credits: Add credit amounts in Column B, Lines 1 Enter here and on CIFT-620, Line 16B, Col. 2. | through 5. | | |
| | | | |

| Description | Code |
|------------------------|------|
| Inventory Tax | 50F |
| Ad Valorem Natural Gas | 51F |



Enter your LA Revenue Account Number here.

| Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Tax Credits | | | | | |
|---|------|-------------------------------|----------------------------------|--|--|
| Description | Code | Corporation Income Tax (A) | Corporation Franchise Tax (B) | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |

| Description | Code | Description | Code | Description | Code | Description | Code | | | | | | | |
|------------------------------|----------------------------|----------------------------|---|----------------------------------|----------------------------------|-----------------------------|----------------------------|-----------------|----------------------------|-----|------------|-----|-------------------|-----|
| Previously Unemployed | 208 | Donation to School Tuition | 424 | LA Import | 460 | Ad Valorem Natural Gas | 502 | | | | | | | |
| New Jobs Credit | 224 | Organization | 424 | LA Work Opportunity | 461 | Credit Carried Forward | 502 | | | | | | | |
| Eligible Re-entrants | 228 QMC Music Job Creation | 228 QMC Music Job Creation | QMC Music Job Creation | | 228 QMC Music Job Creation | | 228 QMC Music Job Creation | | 228 QMC Music Job Creation | 454 | Youth Jobs | 462 | Atchafalaya Trace | 504 |
| Apprenticeship (2007) | 236 | Credit | 434 | Apprenticeship (2022) | 463 | Cane River Heritage Area | 506 | | | | | | | |
| Tax Equalization | 305 | Neighborhood Assistance | 457 | 457 Donation to Qualified Foster | 464 | Ports of Louisiana Investor | 508 | | | | | | | |
| Manufacturing Establishments | 310 | Research and Development | 458 Care Organization | | ent 458 Care Organization | | 404 | Enterprise Zone | 510 | | | | | |
| Other | 399 | Ports of Louisiana Import | 9 Ports of Louisiana Import 459 Inventory Tax Credit Ca | rt Inventory Tax Credit Carried | Inventory Tax Credit Carried | 500 | Recycling Credit | 550 | | | | | | |
| Refunds by Utilities | 412 | Export Cargo | 459 | Forward & ITEP | 500 | Other | 599 | | | | | | | |

| Schedule NRC-P3 – Part II - Tran | sferable, No | onrefundable Priority 3 Tax | Credits | | |
|---|--------------|-------------------------------|----------------------------------|--|--|
| Description | Code | Corporation Income Tax (A) | Corporation Franchise Tax (B) | | |
| 7. | | | | | |
| 7A. | | | | | |
| 8. | | | | | |
| 8A. | | | | | |
| 9. | | | | | |
| 9A. | | | | | |
| 10. Total Income Tax Credits: Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 14, Column 1. | | | | | |
| 11. Total Franchise Tax Credits: Add credit amounts in Column B, Lines Enter here and on CIFT-620, Line 14, Column 2. | 1 through 9. | | | | |

IMPORTANT! These codes must be claimed on Lines 7 through 9.

| Code | Description | Code | Description | Code |
|------|-----------------|--|---|---|
| 251 | Capital Company | 257 | Motion Picture Infrastructure | 261 |
| 252 | LCDFI Credit | 258 | Angel Investor | 262 |
| 253 | New Markets | 259 | Other | 299 |
| | | | | |
| | 251 252 | 251 Capital Company 252 LCDFI Credit | 251Capital Company257252LCDFI Credit258 | 251 Capital Company 257 Motion Picture Infrastructure 252 LCDFI Credit 258 Angel Investor |





Enter your LA Revenue Account Number here.

| Schedule RC-P2 – Part I | Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits | | | | | | | |
|-------------------------|---|---|----------------------------------|--|--|--|--|--|
| Description | Code | Corporation Income Tax (A) | Corporation Franchise Tax (B) | | | | | |
| 1. | F | , <u>, , , , , , , , , , , , , , , , , , </u> | | | | | | |
| 2. | F | , , , , , | | | | | | |
| 3. | F | , , , , | | | | | | |
| 4. | F | | | | | | | |
| 5. | F | | | | | | | |

| Schedule RC | C-P2 – Part II – Trai | nsfera | able | e, Refundable Priority | 2 Tax | Credits | |
|---|-----------------------|----------|--------|--------------------------------|-------|----------------------------------|------|
| Description | | С | ode | e Corporation Income Tax (A | A) | Corporation Franchise Tax (B) | |
| 6. Musical and Theatrical Production | | 6 | 2 | F | | | |
| 6A. | | | | | | | |
| 7. Musical and Theatrical Production | | 6 | 2 | F 7 | | | |
| 7A. | | | | | | | |
| 8. Musical and Theatrical Production | | 6 | 2 | F | | | |
| 8A. | | | | | | | |
| 9. Total Income Tax Credits: Add credit amo the result here and on CIFT-620, Line 11, C | | nrough 8 | 3. Ent | nter | | | |
| 10. Total Franchise Tax Credits: Add credit ar the result here and on CIFT-620, Line 11, C | · · · · · | I throug | h 5. I | Enter | | | |
| | | | | | | | |
| Description Code | Description | Code | | Description | Code | Description | Code |
| Ad Valorem Offshore Vessels 52F Scho | ool Readiness Child | 055 | C | School Beadiness Fees | | Digital Interactive Media | 705 |

| Description | Code | Description | Code | Description | Code | Description | Code |
|------------------------------|------|---------------------------|------|---|-----------------------|---------------------------|------|
| Ad Valorem Offshore Vessels | 52F | School Readiness Child | 0JF | 055 | chool Readiness Child | Digital Interactive Media | 73F |
| Telephone Company Property | 54F | Care Provider | | and Grants to Resource and Referral Agencies | 68F | and Software | 73F |
| Prison Industry Enhancement | 55F | School Readiness Business | 075 | | | Other Refundable | 80F |
| Milk Producers | 58F | - Supported Child Care | 67F | Retention and Modernization | 70F | | |
| Technology Commercialization | 59F | | | | | | |





All applicable schedules must be completed.

| | Schedule A – Required Inform | nation | | | |
|----|---|--------|---|----------|------------|
| 1. | At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity | | | FEIN | Percentage |
| | treated as a corporation or partnership? | | 1 | | |
| | If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities. | | 2 | | |
| | schedule listing the names, addresses, i Link and percentage owned of all entities. | No 🗌 | 3 | | |
| | | | 4 | | |
| | | | 5 | | |
| 2. | At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock? | | | FEIN/SSN | Percentage |
| | , , , , , | Yes | 1 | | |
| | If yes, list the FEIN or SSN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN or SSN and percentage | | 2 | | |
| | owned of all entities. | No 🗌 | 3 | | |
| | | | 4 | | |
| | | | 5 | | |
| 3. | If you answered yes to Line I on CIFT-620, list the FEIN of five of those entities. | | | FEIN | Percentage |
| | Also, attach a schedule listing the names, addresses, and FEIN of all entities. | | 1 | | |
| | | | | | |
| | | | 3 | | |
| | | No 🗌 | 4 | | |
| | | | 5 | | |

| Schedule B – Computation of Inc | ome Tax Apportion | nment Percentage | |
|--|--------------------------|---------------------|------------|
| 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). | | | c |
| For certain oil & gas businesses only (see instructions). Income tax property r Enter percentage from Schedule C, Line 24. If ratio not used, check box. | atio – | | c |
| 4. ONLY corporations primarily in the oil and gas business, enter ratio from | Line 1D, Column 3 (see | instructions). | ¢ |
| 5. Total of percents in Column 3 | | | 9 |
| 6. Average of percents — Divide Line 5 by applicable number of ratios. Ente | er here and on CIFT-620, | Line D. | 9 |

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| | Located | Everywhere | | Located in Louisiana | | |
|---|----------------------|----------------|---|----------------------|----------------|--|
| | 1. Beginning of year | 2. End of year | | 3. Beginning of year | 4. End of year | |
| ntangible Assets | | | | | | |
| 1. Cash | | | | | | |
| 2. Notes and accounts receivable | | | | | | |
| 3. Reserve for bad debts | (|) (|) | | | |
| 4. Investment in U.S. govt. obligations | | | | | | |
| 5. Stock and obligations of subsidiaries | | | | | | |
| 6. Other investments – Attach schedule | | | | | | |
| 7. Loans to stockholders | | | | | | |
| 3. Other intangible assets – Attach schedule | | | | | | |
| 9. Accumulated depreciation | (|) (|) | | | |
| 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 | | | | | | |
| 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) | | | | | · | |





| | | Schedule D – Computat | tior | n of Louisiana Net Income | | |
|-----|---|-----------------------|------|---|--------|-----|
| See | instructions if separate acco | | che | eck box. | | |
| | | Totals | | | Totals | |
| 1A. | Gross receipts | | .00 | 23. Energy efficient commercial buildings deduction | | .00 |
| 1B. | Less returns and allowances | | .00 | 24. Other deductions – Attach schedule. | | .00 |
| 1C. | Balance. Subtract Line 1B from Line 1A. | | .00 | 25. Total deductions – Add Lines 10 through 24. | | .00 |
| 2. | Less: Cost of goods sold and/or operations – Attach schedule. | | .00 | 26. Net income from all sources – Subtract Line 25 from Line 9. | | .00 |
| 3. | Gross profit – Subtract Line 2 from Line 1C. | | .00 | 27. Allocable income from all sources: | | |
| 4. | Gross rents | | .00 | 27A. Net rents and royalties from immov- able or corporeal movable property | | .00 |
| 5. | Gross royalties | | .00 | 27B. Royalties from the use of patents, trademarks, etc. | | .00 |
| 6. | Income from estates, trusts, partnerships | | .00 | 27C. Income from estates, trusts, and partnerships | | .00 |
| 7. | Income from construction, repair, etc. | | .00 | 27D. Income from construction, repair, etc. | | .00 |
| 8. | Other income – Attach schedule. | | .00 | 27E. Other allocable income | | .00 |
| 9. | Total income – Add Lines 3 through 8. | | .00 | 27F. Allocable expenses | () | .00 |
| 10. | Compensation of officers | | .00 | 27G. Net allocable income from all sources | | .00 |
| 11. | Salaries and wages (not deducted elsewhere) | | .00 | 28. Net income subject to apportionment – Subtract Line 27G from Line 26. | | .00 |
| 12. | Repairs | | .00 | 29. Net income apportioned to Louisiana | | .00 |
| 13. | Bad debts | | .00 | 30. Allocable income from Louisiana sources: | | |
| 14. | Rent | | .00 | 30A. Net rents and royalties from immov- able or corporeal movable property | | .00 |
| 15. | Taxes and licenses – Attach schedule. | | .00 | 30B. Royalties from the use of patents, trademarks, etc. | | .00 |
| 16. | Interest | | .00 | 30C. Income from estates, trusts, and partnerships | | .00 |
| 17. | Charitable Contributions | | .00 | 30D. Income from construction, repair, etc. | | .00 |
| 18. | Depreciation – Attach schedule. | | .00 | 30E. Other allocable income | | .00 |
| 19. | Depletion – Attach schedule. | | .00 | 30F. Allocable expenses | () | .00 |
| 20. | Advertising | | .00 | 30G. Net allocable income from Louisiana sources | | .00 |
| 21. | Pension, profit sharing, stock bonus, and annuity plans | | .00 | 31. Louisiana net income before loss adjust- ments – Add Line 29 and Line 30G. | | .00 |
| 22. | Other employee benefit plans | | .00 | | | |

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| Schedule E – Reconciliation of Income Per Books with Income Per Return | | | | |
|--|--|--|--|--|
| 1. Net income per books | 6. Total – Add Lines 1 through 5c. | | | |
| 2. Louisiana income tax | Income recorded on books this year, but not included in this return – Attach Schedule. | | | |
| 3. Excess of capital loss over capital gains | 8. Deductions in this tax return not charged against book income this year: | | | |
| 4. Taxable income not recorded on books this year – Attach schedule | a. Depreciation | | | |
| 5. Expenses recorded on books this year, but not deducted in this return: | b. Depletion | | | |
| a. Depreciation | c. Other – Attach Schedule | | | |
| b. Depletion | 9. Total – Add Lines 7 through 8c. | | | |
| c. Other – Attach schedule. | 10.Net income from all sources per return – Subtract Line 9 from Line 6. | | | |

| Schedule G – Liabilities and Capital from Balance Sheet | | | | |
|--|----------------------|----------------|--|--|
| Liabilities and Capital | 1. Beginning of year | 2. End of year | | |
| 1. Accounts payable | | | | |
| 2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred | | | | |
| 3. Other current liabilities – Attach schedule. | | | | |
| 4. Loans from stockholders – Attach schedule. | | | | |
| 5. Due to subsidiaries and affiliates | | | | |
| 6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred | | | | |
| 7. Other liabilities – Attach schedule. | | | | |
| 8. Capital stock: a. Preferred stock | | | | |
| b. Common stock | | | | |
| 9. Paid-in or capital surplus | | | | |
| 10. Surplus reserves – Attach schedule. | | | | |
| 11. Earned surplus and undivided profits | | | | |
| 12. Excessive reserves or undervalued assets | | | | |
| 13. Totals – Add Lines 1 through 12. | | | | |



All applicable schedules must be completed.

| | Column 1 |
|---|----------|
| Enter the total net income calculated under federal law before special deductions. | |
| a. Federal disallowed business interest expense (see instructions) | |
| Additions to federal net income: | |
| a. Louisiana income tax | |
| b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions). | |
| c. Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit (see instructions). | |
| d. Other additions – Attach schedule. | |
| e. Total additions – Add Lines 2a through 2d. | |
| Subtractions from federal net income: | |
| a. Bank dividends (see instructions). | |
| b. All other dividends | |
| c. Interest | |
| d. Road Home – The amount included in federal taxable income. | |
| e. Louisiana depletion in excess of federal depletion | |
| f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C | |
| g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions). | |
| h. Compensation for disaster services (see instructions). | |
| i. Expenses not deducted on the federal return due to Internal Revenue Code Section 280E | |
| j. COVID-19 Relief Benefits | |
| k. Other subtractions – Attach schedule. | |
| I. Total subtractions – Add Lines 3a through 3k. | |



See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. All applicable schedules must be completed. Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an equivalent account on the books of the corporation. All corporations must complete Lines 12 through 19.

| | Schedule G-1 Computation of Franchise Tax Base | |
|------|---|--|
| 4 | | |
| 1. | Capital Stock: | |
| | 1A. Common Stock – Include paid-in or Capital Surplus | |
| | 1B. Preferred Stock – Include paid-in or Capital Surplus | |
| 2. | Total Capital stock – Add Lines 1A and 1B. | |
| 3. | Surplus and undivided profits | |
| 4. | Surplus reserves - Include any excessive reserves or undervalued assets | |
| 5. | Total – Add Lines 2, 3, and 4 | |
| 6. | Due to subsidiaries and affiliates (Do not net with receivables) | |
| 7. | Deposit liabilities to affiliates – Included in the amount on Line 6 | |
| 8. | Accounts payable less than 180 days old – Included in the amount on Line 6 | |
| 9. | Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6 | |
| 10A. | If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B. | |
| 10B. | If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here. | |
| 11. | Additional Surplus and Undivided Profits – See instructions | |
| | Total Franchise Taxable Base | |
| 12. | Capital Stock: Common Stock | |
| | Preferred Stock | |
| 13. | Paid-in or capital surplus - Include items of paid-in capital in excess of par value | |
| 14. | Surplus reserves – Attach schedule | |
| 15. | Earned surplus and undivided profits | |
| 16. | Excessive reserves or undervalued assets | |
| 17. | Additional surplus and undivided profits – From Line 11 above | |
| 18. | Allowable deductions – See instructions | |
| 19. | Total capital, surplus and undivided profits – Add Lines 12 through 17 and subtract Line 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar. | |

Note: All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



| Schedule H – Computation of Corporate Franchise Tax Property Ratio | | | | |
|--|--------------------|----------------------|--|--|
| | LOCATED EVERYWHERE | LOCATED IN LOUISIANA | | |
| | 1. End of year | 2. End of year | | |
| 1. Cash | | | | |
| 2. Notes and accounts receivable | | | | |
| 3. Reserve for bad debts | () | () | | |
| 4. Investment in U.S. gov. obligations | | | | |
| 5. Stock and obligations of subsidiaries | | | | |
| 6. Other investments – Attach schedule | | | | |
| 7. Loans to stockholders | | | | |
| 8. Other intangible assets – Attach schedule | | | | |
| 9. Accumulated depreciation | () | () | | |
| 10. Total intangible assets – Add Lines 1-9 | | | | |
| 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 Total Assets – Add Lines 10 and 19 | | | | |
| 21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1) | | % | | |





| Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage | | | | |
|---|-----------------|---------------------|------------|--|
| Description of items used as ratios | 1. Total amount | 2. Louisiana amount | 3. Percent | |
| 1. Net sales of merchandise, charges for services, and other revenues | | | | |
| A. Sales | | | | |
| B. Charges for services | | | | |
| C. Other Revenues: | | | | |
| (i) Rents and royalties | | | | |
| (ii) Dividends and interest from subsidiaries | | | | |
| (iii) Other dividends and interest | | | | |
| (iv) All other revenues | | | | |
| D. Total – If the ratio is not used, check the box. | | | % | |
| 2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 2 | % | | | |
| 3. Total of applicable percents in Column 3 | | | % | |
| 4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B. | | | % | |





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| Schedule J – Calculation of Inco | me Tax | | |
|--|---|----------|-----------------|
| 1. Enter the amount of net taxable income from CIFT-620, Line 1D. Short period file the instructions. | rs mark this box a | and see | |
| 2. Calculation of tax | Column 1 Net income in each bracket | Rate | Column 2 Tax |
| a. First \$50,000 of net taxable income | | x 3.5% = | |
| b. Next \$100,000 | | x 5.5% = | |
| c. Over \$150,000 | | x 7.5% = | |
| 3. Add the amounts in Column 1, Lines 2a through 2c and enter the result. | | | |
| 4. Add the amounts in Column 2, Lines 2a through 2c. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2. | | | |

| Schedule J-1 – Pass-Through Entity Tax Election (| Calculation of | ncome Ta | X |
|---|---|-----------|-----------------|
| 1. Enter the amount of net taxable income from CIFT-620, Line 1D. Short period filers mark th see the instructions. | nis box and | | |
| 2. Calculation of Tax | Column 1 Net income in each bracket | Rate | Column 2 Tax |
| a. First \$25,000 of net taxable income | | x 1.85% = | |
| b. Next \$75,000 | | x 3.5% = | |
| c. Over \$100,000 | | x 4.25% = | |
| 3. Add the amounts in Column 1, Lines 2a through 2c and enter the result. | | | |
| 4. Add the amounts in Column 2, Lines 2a through 2c. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2. | | | |

| Schedule K – Summary of Estimated Tax Payments | | | | | |
|--|--------------|------|----------------------|-------------------------|--|
| | Check number | Date | Income Tax Amount | Franchise Tax Amount | |
| 1. Credit from prior year return | | | | | |
| 2. First quarter estimated payment | | | | | |
| 3. Second quarter estimated payment | | | | | |
| 4. Third quarter estimated payment | | | | | |
| 5. Fourth quarter estimated payment | | | | | |
| 6. Amount of extension payment | | | | | |





| Schedule L – Calculation of Franchise Tax | | | |
|---|--|--|--|
| 1. Enter the amount from CIFT-620,Line 5C or Line 6, whichever is greater. Short period filers mark this box and see the instructions. | | | |
| 2. Enter the amount of Line 1 or \$300,000, whichever is less. | | | |
| 3. Subtract Line 2 from Line 1 and enter the result. | | | |
| Multiply the amount on Line 3 by \$2.75 for each \$1,000 or major fraction. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7. | | | |

Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books

| 1. Balance at beginning of year | b. Stock |
|--|---|
| 2. Net income per books | c. Property |
| 3. Other increases – Attach schedule. | 6. Other decreases – Attach schedule. |
| 4. Total – Add Lines 1, 2, and 3. 7. Total – Add Lines 5a through 6. | |
| 5. Distributions: a. Cash | 8. Balance at end of year - Subtract Line 7 from Line 4. |

| | Schedule N – Additional Information Required | | | | | |
|----|---|--|---|--|--|--|
| 1. | Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere. Louisiana: | | Indicate the date and state of incorporationIndicate parishes in which property is located. | | | |
| | Elsewhere: | | | | | |
| | | | | | | |

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