

LA Corporation Income Tax Return for 2025	LA S Corporation Information Return of Income for Short Period Filers Beginning On or After 1/1/2026				
Mark box if:					
Calendar Year Filer	<input type="checkbox"/>				
Fiscal Year Filer (<i>Enter dates below.</i>)	<input type="checkbox"/>				
Short Period Return (<i>Enter dates below.</i>)	<input type="checkbox"/>				
Income (mmddyy)					
Begun	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Ended	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mark box if:

Name Change	Leg
Address Change	Tran
Amended Return	Ma
Amended Due to IRS Audit	Uni
First Time Filing of This Form	Cit
Final Return	For
S Corp Composite Filing	
Timely Requested Extension for Federal Income Tax	

Enter your LDR Account Number here (Not FEIN):

					For office use only	<input type="checkbox"/>
Legal Name						
Trade Name						
Mailing Address						
Unit Type		Unit Number				
City				State	ZIP	
Foreign Nation, if not United States (<i>Do not abbreviate.</i>)						

- A. Federal Employer Identification Number
- B. Total business interest expense
- C. Total business interest expense deduction
- D. Federal disallowed business interest expense
- E. Income tax apportionment percentage
- F. Gross revenues
- G. Total assets
- H. NAICS code
- I. Enter the state abbreviation for location of the principal place of business.
- J. Does the income of this corporation include the income of any disregarded entities?
- K. Was the income of this corporation included in a consolidated federal income tax return?
- L. If answered yes to Line K, enter FEIN of consolidated federal income tax return.
- M. Enter the code for the federal form filed.
- N. Enter the code for the type of entity.
- O. Pass-Through Entity Tax Election

IMPORTANT!

All three (3) pages of this return MUST be mailed in along with completed schedules and any barcode page that prints with your return when completed online. **Do not send cash.**



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Computation of Taxable Income for Entities Treated as C Corp – See instructions.

Computation of Income Tax for Entities Treated as C Corp

Computation of Income Tax – For S Corp Entities Filing a Composite Return

COMPOSITE S CORP RETURNS MUST BE FILED ELECTRONICALLY.

2A. Total attributable income for NONRESIDENT shareholders – Total from Schedule L, <i>Included Shareholder's Share of Income and Tax</i> , Column M	2A.
2B. Total amount of S Corp composite income tax – Total from Schedule L, <i>Included Shareholder's Share of Income and Tax</i> , Column O	2B.

Net Amount Due

3. Nonrefundable priority 1 credits – From Schedule NRC-P1, Line 7	3. <input type="text"/>
4. Tax liability after priority 1 credits – Subtract Line 3 from Line 1E or 2B. If less than zero, enter “0.”	4. <input type="text"/>
5. Refundable priority 2 credits – From Schedule RC-P2, Line 9	5. <input type="text"/>
6. Tax liability after priority 2 credits – Subtract Line 5 from Line 4. If less than zero, enter “0.”	6. <input type="text"/>
7. Overpayment after priority 2 credits – If Line 6 is zero, subtract Line 4 from Line 5. Otherwise, enter zero.	7. <input type="text"/>
8. Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10	8. <input type="text"/>
9. Tax liability after priority 3 credits – Subtract Line 8 from Line 6. If less than zero, enter “0.”	9. <input type="text"/>
10A. Overpayment after priority 2 credits – Enter the amount from Line 7.	10A. <input type="text"/>
10B. Refundable priority 4 credits – From Schedule RC-P4, Line 6	10B. <input type="text"/>
10C. Credit carryforward from prior year return	10C. <input type="text"/>
10D. Estimated payments	10D. <input type="text"/>
10E. Amount of extension payment	10E. <input type="text"/>
10F. Total refundable credits and payments – Enter the total of Lines 10A through 10E.	10F. <input type="text"/>

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Net Amount Due... *Continued*

11. Overpayment – If Line 10F is greater than Line 9, subtract Line 9 from Line 10F. Otherwise, go to Line 12.	11. <input type="text"/>
12. Tax due – If Line 9 is greater than Line 10F, subtract Line 10F from Line 9 and enter the result.	12. <input type="text"/>
13. Interest – See <i>instructions</i> .	13. <input type="text"/>
14. Delinquent filing penalty – See <i>instructions</i> .	14. <input type="text"/>
15. Delinquent payment penalty – See <i>instructions</i> .	15. <input type="text"/>
16. Additional donation to The Military Family Assistance Fund	16. <input type="text"/>
17. Total amount due – Add Lines 12 through 16.	PAY THIS AMOUNT ► <input type="text"/>
18. Net overpayment – Subtract Line 17 from Line 11. If less than zero, enter “0.”	18. <input type="text"/>
19. Amount of overpayment you want to donate to The Military Family Assistance Fund	19. <input type="text"/>
20. Amount of overpayment to be credited to 2026 income tax	20. <input type="text"/>
21. Amount of overpayment to be refunded	21. <input type="text"/>

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

<p>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, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p>		
Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)
Email Address		

PAID PREPARER USE ONLY	Print Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if self-employed.
	Firm's Name ►			Firm's FEIN ►	
	Firm's Address ►			Telephone ►	

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**PTIN, FEIN, or LDR Account
Number of Paid Preparer**

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Schedules NRC-P1 and RC-P4

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Schedule NRC-P1 – Nonrefundable Priority 1 Credits

Description	Code	Amount of Credit Claimed
1.		
2.		
3.		
4.		
5.		
6.		
7. Total Nonrefundable Priority 1 Credits – Add Lines 1 through 6. Enter here and on Form CIT-620, Line 3.		

Description	Code	Description	Code
Premium Tax	100	Donations to Public Schools	170
Qualified Playgrounds	150	Donations to Eligible Maternal Wellness Center	190
Debt Issuance	155	Other	199

Schedule RC-P4 – Refundable Priority 4 Credits

Description	Code	Amount of Credit Claimed
1.	F	, , , ,
2.	F	, , , ,
3.	F	, , , ,
4.	F	, , , ,
5.	F	, , , ,
6. Total Refundable Priority 4 Credits – Add Lines 1 through 5. Enter the result here and on Form CIT-620, Line 10B.		, , , ,

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



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Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Credits

Description	Code	Amount of Credit Claimed
1.		
2.		
3.		
4.		
5.		
6.		

Description	Code
Tax Equalization	305
Manufacturing Establishments	310
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424

Description	Code
QMC Music Job Creation Credit	454
Neighborhood Assistance	457
Research and Development	458
Ports of Louisiana Import Export Cargo	459
LA Import	460

Description	Code
LA Work Opportunity	461
Youth Jobs	462
Apprenticeship (2022)	463
Donation to Qualified Foster Care Charitable Organization	464
Inventory Tax Credit Carried Forward and ITEP	500

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599

Schedule NRC-P3 – Part II – Transferable, Nonrefundable Priority 3 Credits

Description	Code	Amount of Credit Claimed
7.		
7A. <input type="text"/>		
8.		
8A. <input type="text"/>		
9.		
9A. <input type="text"/>		
10. Total Nonrefundable Priority 3 Credits – Add Lines 1 through 9. Enter the result here and on Form CIT-620, Line 8.		<input type="text"/>

10. **Total Nonrefundable Priority 3 Credits** – Add Lines 1 through 9. Enter the result here and on Form CIT-620, Line 8.

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

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Historic Structures	253	LCDFI	258	Angel Investor	262
Research and Development	252	Capital Company	257	Motion Picture Infrastructure	261	Other	299



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Schedule RC-P2 – Part I – Refundable Priority 2 Credits

Description	Code	Amount of Credit Claimed
1.	F	, , ,
2.	F	, , ,
3.	F	, , ,
4.	F	, , ,
5.	F	, , ,

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits

Description	Code	Amount of Credit Claimed
6. Musical and Theatrical Production	6 2 F	_____
6A. _____		
7. Musical and Theatrical Production	6 2 F	_____
7A. _____		
8. Musical and Theatrical Production	6 2 F	_____
8A. _____		_____
9. Total Refundable Priority 2 Credits – Add Lines 1 through 8. Enter the result here and on Form CIT-620, Line 5.		_____

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Milk Producers	58F
Technology Commercialization	59F

Description	Code
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F

Description	Code
Retention and Modernization	70F
Digital Interactive Media and Software	73F

Description	Code
Restaurant Recycling of Oyster Shells	79F
Other Refundable Credit	80F



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All applicable schedules must be completed.

Schedule A – Required Information

<p>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 treated as a corporation or partnership?</p> <p>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.</p>	Yes <input type="checkbox"/>	FEIN		Percentage
		1		
	No <input type="checkbox"/>	2		
		3		
		4		
		5		
<p>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?</p> <p>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 owned of all entities.</p>	Yes <input type="checkbox"/>	FEIN/SSN		Percentage
		1		
	No <input type="checkbox"/>	2		
		3		
		4		
		5		
<p>3. If you answered yes to Line J on Form CIT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses, and FEIN of all entities.</p>	Yes <input type="checkbox"/>	FEIN		Percentage
		1		
	No <input type="checkbox"/>	2		
		3		
		4		
		5		

Schedule B – Computation of Income Tax Apportionment 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	.00	.00	
B. Charges for services	.00	.00	
C. Other gross apportionable income	.00	.00	
D. Total – Add the amounts in Columns 1 and 2.	.00	.00	_____ . ____ %
2. Certain oil & gas businesses only – Enter total wages, salaries, and other personal service compensation paid during the year. <input type="checkbox"/>	.00	.00	_____ . ____ %
3. Certain oil & gas businesses only – Income tax property ratio – Enter percentage from Schedule C, Line 24. See <i>instructions</i> . If ratio not used, check box. <input type="checkbox"/>			_____ . ____ %
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. See <i>instructions</i> .			_____ . ____ %
5. Total of percents in Column 3			_____ . ____ %
6. Average of percents – Divide Line 5 by applicable number of ratios. Enter here and on Form CIT-620, Line E.			_____ . ____ %

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Schedule C – Computation of Corporation Income Tax Property Ratio For Certain Oil & Gas Companies					
	Located Everywhere		Located in Louisiana		
	1. Beginning of Year	2. End of Year	3. Beginning of Year	4. End of Year	
Intangible Assets					
1. Cash		.00		.00	
2. Notes and accounts receivable		.00		.00	
3. Reserve for bad debts	()	.00	()	.00	
4. Investment in U.S. govt. obligations		.00		.00	
5. Stock and obligations of subsidiaries		.00		.00	
6. Other investments – Attach schedule.		.00		.00	
7. Loans to stockholders		.00		.00	
8. Other intangible assets – Attach schedule.		.00		.00	
9. Accumulated depreciation	()	.00	()	.00	
10. Total intangible assets – Add Lines 1 through 9.		.00		.00	
Real and Tangible Assets					
11. Inventories		.00		.00	.00
12. Bldgs. and other depreciable assets		.00		.00	.00
13. Accumulated depreciation	()	.00	()	.00	() .00
14. Depletable assets		.00		.00	.00
15. Accumulated depletion	()	.00	()	.00	() .00
16. Land		.00		.00	.00
17. Other real & tangible assets – Attach schedule.		.00		.00	.00
18. Excessive reserves, assets not reflected on books, or undervalued assets		.00		.00	.00
19. Total real and tangible assets – Add Lines 11 through 18.		.00		.00	.00
20. Less real and tangible assets not used in production of net apportionable income – Attach schedule.		.00		.00	.00
21. Balance – Subtract Line 20 from Line 19.		.00		.00	.00
22. Beginning of year balance				.00	.00
23. Total – Add Lines 21 and 22.				.00	.00
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)					_____ . _____ %



Schedule D – Computation of Louisiana Net Income**See instructions if separate accounting method is used and check box.**

	Totals
1A. Gross receipts	.00
1B. Less returns and allowances	.00
1C. Balance – Subtract Line 1B from Line 1A.	.00
2. Less: Cost of goods sold and/or operations – Attach schedule.	.00
3. Gross profit – Subtract Line 2 from Line 1C.	.00
4. Gross rents	.00
5. Gross royalties	.00
6. Income from estates, trusts, partnerships	.00
7. Income from construction, repair, etc.	.00
8. Other income – Attach schedule.	.00
9. Total income – Add Lines 3 through 8.	.00
10. Compensation of officers	.00
11. Salaries and wages (not deducted elsewhere)	.00
12. Repairs	.00
13. Bad debts	.00
14. Rent	.00
15. Taxes and licenses – Attach schedule.	.00
16. Interest	.00
17. Charitable contributions	.00
18. Depreciation – Attach schedule.	.00
19. Depletion – Attach schedule.	.00
20. Advertising	.00
21. Pension, profit sharing, stock bonus, and annuity plans	.00
22. Other employee benefit plans	.00



Schedule D – Computation of Louisiana Net Income... Continued		Totals
23.	Energy efficient commercial buildings deduction	.00
24.	Other deductions – Attach schedule.	.00
25.	Total deductions – Add Lines 10 through 24.	.00
26.	Net income from all sources – Subtract Line 25 from Line 9.	.00
27.	Allocable income from all sources:	
27A.	Net rents and royalties from immovable or corporeal movable property	.00
27B.	Royalties from the use of patents, trademarks, etc.	.00
27C.	Income from estates, trusts, and partnerships	.00
27D.	Income from construction, repair, etc.	.00
27E.	Other allocable income	.00
27F.	Allocable expenses	() .00
27G.	Net allocable income from all sources	.00
28.	Net income subject to apportionment – Subtract Line 27G from Line 26.	.00
29.	Net income apportioned to Louisiana	.00
30.	Allocable income from Louisiana sources:	
30A.	Net rents and royalties from immovable or corporeal movable property	.00
30B.	Royalties from the use of patents, trademarks, etc.	.00
30C.	Income from estates, trusts, and partnerships	.00
30D.	Income from construction, repair, etc.	.00
30E.	Other allocable income	.00
30F.	Allocable expenses	() .00
30G.	Net allocable income from Louisiana sources	.00
31.	Louisiana net income before loss adjustments – Add Line 29 and Line 30G.	.00



Schedule E – Reconciliation of Income per Books with Income per Return		
1. Net income per books		.00
2. Louisiana income tax		.00
3. Excess of capital loss over capital gains		.00
4. Taxable income not recorded on books this year – Attach schedule.		.00
5. Expenses recorded on books this year, but not deducted in this return		
a. Depreciation		.00
b. Depletion		.00
c. Other – Attach schedule.		.00
6. Total – Add Lines 1 through 5c.		.00
7. Income recorded on books this year but not included in this return – Attach schedule.		.00
8. Deductions in this tax return not charged against book income this year		
a. Depreciation		.00
b. Depletion		.00
c. Other – Attach schedule.		.00
9. Total – Add Lines 7 through 8c.		.00
10. Net income from all sources per return – Subtract Line 9 from Line 6.		.00



All applicable schedules must be completed.

Schedule F – Reconciliation of Federal and Louisiana Net Income
 See Louisiana Revised Statute(s) 47:287.71, 47:287.73, and 47:287.82 for information.

	Column 1
1. Enter the total net income calculated under federal law before special deductions.	.00
2. Additions to federal net income:	
a. Louisiana income tax	.00
b. Related members interest\intangible\management fee expenses or costs – From Form R-6950 (See instructions.)	.00
c. Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit (See instructions.)	.00
d. Federal depreciation previously accelerated via state bonus (See instructions.)	.00
e. Other additions – Attach schedule.	.00
f. Total additions – Add Lines 2a through 2e.	.00
3. Subtractions from federal net income:	
a. Bank dividends (See instructions.)	.00
b. All other dividends	.00
c. Interest	.00
d. Road Home – The amount included in federal taxable income	.00
e. Louisiana depletion in excess of federal depletion	.00
f. Louisiana standard deduction	\$20,000 .00
g. Exempt amount of related members interest\intangible\management fee expenses or costs – From Form R-6950 (See instructions.)	.00
h. Compensation for disaster services (See instructions.)	.00
i. Expenses not deducted on the federal return due to Internal Revenue Code Section 280E	.00
j. COVID-19 relief benefits	.00
k. Bonus depreciation – Attach schedule.	.00
l. Other subtractions – Attach schedule.	.00
m. Total subtractions – Add Lines 3a through 3l.	.00
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 26.	.00



Enter your LDR Account Number here. ► _____

Schedule G – Balance Sheet per Books			
Assets	1. Beginning of Year	2. End of Year	
1. Cash	.00		.00
2. Notes and accounts receivable	.00		.00
3. Reserve for bad debts	() .00	() .00	
4. Investment in U.S. govt. obligations	.00		.00
5. Stock and obligations of subsidiaries	.00		.00
6. Other investments – Attach schedule.	.00		.00
7. Loans to stockholders	.00		.00
8. Other intangible assets – Attach schedule.	.00		.00
9. Accumulated depreciation	() .00	() .00	
10. Inventories	.00		.00
11. Bldgs. and other depreciable assets	.00		.00
12. Accumulated depreciation	() .00	() .00	
13. Depletable assets	.00		.00
14. Accumulated depletion	() .00	() .00	
15. Land	.00		.00
16. Other assets – Attach schedule.	.00		.00
17. Total – Add Lines 1 through 16.	.00		.00



Schedule G – Balance Sheet per Books... *Continued*

Schedule H – Calculation of Income Tax

1. Enter the amount of net taxable income from Form CIT-620, Line 1D.	.00
2. Calculation of tax – Multiply Line 1 by 5.5%. Round to the nearest dollar. Enter here and on Form CIT-620, Line 1E.	.00

Schedule H-1 – Pass-Through Entity Tax Election Calculation of Income Tax

1. Enter the amount of net taxable income from Form CIT-620, Line 1D.	.00
2. Calculation of tax – Multiply Line 1 by 3%. Round to the nearest dollar. Enter here and on Form CIT-620, Line 1E.	.00



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Schedule I – Summary of Estimated Tax Payments			
	Check Number	Date	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 J – Additional Information Required	
1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere. Louisiana: _____ _____ _____	2. Indicate the date and state of incorporation. _____ 3. Indicate parishes in which property is located. _____ _____ _____
Elsewhere: _____ _____ _____	_____ _____ _____

