

Louisiana Department of Revenue
 Post Office Box 91011
 Baton Rouge, LA 70821-9011

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 (mmdyy)	
Begun	Ended
<input type="text"/>	<input type="text"/>

Mark box if:

- Name Change
- Address Change
- Amended Return
- Amended Due to IRS Audit
- First Time Filing of This Form
- Final Return
- S Corp Composite Filing
- Timely Requested Extension for Federal Income Tax

Enter your LDR Account Number here (Not FEIN):

<input type="text"/>			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

A.	<input type="text"/>
B.	<input type="text"/>
C.	<input type="text"/>
D.	<input type="text"/>
E.	<input type="text"/> . <input type="text"/> %
F.	<input type="checkbox"/> <input type="text"/>
G.	<input type="checkbox"/> <input type="text"/>
H.	<input type="text"/>
I.	<input type="text"/>
J.	Yes <input type="checkbox"/> No <input type="checkbox"/>
K.	Yes <input type="checkbox"/> No <input type="checkbox"/>
L.	<input type="text"/>
M.	<input type="text"/>
N.	<input type="text"/>
O.	<input type="text"/>

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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Field Flag

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

1A. Louisiana net income before loss adjustments – From Schedule D, Line 31	1A. <input type="checkbox"/>	<input type="text"/>
1B. Subchapter S corporation exclusion	1B. <input type="checkbox"/>	<input type="text"/>
1C. Loss carryforward [\$.00] Less federal tax refund applicable to loss [\$.00] Attach schedule.	1C.	<input type="text"/>
1C1. Loss carryforward utilized	1C1.	<input type="text"/>
1D. Louisiana taxable income – Subtract Lines 1B and 1C1 from Line 1A. Mark the box if less than zero.	1D. <input type="checkbox"/>	<input type="text"/>

Computation of Income Tax for Entities Treated as C Corp

1E. Louisiana income tax – From Schedule H or H-1, Line 2	1E.	<input type="text"/>
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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.	<input type="text"/>
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.	<input type="text"/>

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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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.	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Tax Equalization	305	QMC Music Job Creation Credit	454	LA Work Opportunity	461	Ad Valorem Natural Gas Credit Carried Forward	502
Manufacturing Establishments	310	Neighborhood Assistance	457	Youth Jobs	462	Atchafalaya Trace	504
Other	399	Research and Development	458	Apprenticeship (2022)	463	Cane River Heritage	506
Refunds by Utilities	412	Ports of Louisiana Import Export Cargo	459	Donation to Qualified Foster Care Charitable Organization	464	Ports of Louisiana Investor	508
Donation to School Tuition Organization	424	LA Import	460	Inventory Tax Credit Carried Forward and ITEP	500	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.	<input type="text"/>	<input type="text"/>
7A.	<input type="text"/>	<input type="text"/>
8.	<input type="text"/>	<input type="text"/>
8A.	<input type="text"/>	<input type="text"/>
9.	<input type="text"/>	<input type="text"/>
9A.	<input type="text"/>	<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"/>

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	<input type="text"/>
2.	F	<input type="text"/>
3.	F	<input type="text"/>
4.	F	<input type="text"/>
5.	F	<input type="text"/>

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits		
Description	Code	Amount of Credit Claimed
6. Musical and Theatrical Production	6 2 F	<input type="text"/>
6A. <input type="text"/>		
7. Musical and Theatrical Production	6 2 F	<input type="text"/>
7A. <input type="text"/>		
8. Musical and Theatrical Production	6 2 F	<input type="text"/>
8A. <input type="text"/>		
9. Total Refundable Priority 2 Credits – Add Lines 1 through 8. Enter the result here and on Form CIT-620, Line 5.		<input type="text"/>

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				
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? 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.	Yes <input type="checkbox"/>		FEIN	Percentage
		1		
	No <input type="checkbox"/>	2		
		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? 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.	Yes <input type="checkbox"/>		FEIN	Percentage
		1		
	No <input type="checkbox"/>	2		
		3		
		4		
		5		
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.	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"/> See instructions. If ratio not used, check box.		.00	.00	_____ . ____ %
3. Certain oil & gas businesses only – Income tax property ratio – Enter percentage from Schedule C, Line 24. <input type="checkbox"/> See instructions. If ratio not used, check box.				_____ . ____ %
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				_____ . ____ %
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	.00
12. Bldgs. and other depreciable assets		.00		.00		.00	.00
13. Accumulated depreciation	()	.00	()	.00	()	.00	() .00
14. Depletable assets		.00		.00		.00	.00
15. Accumulated depletion	()	.00	()	.00	()	.00	() .00
16. Land		.00		.00		.00	.00
17. Other real & tangible assets – Attach schedule.		.00		.00		.00	.00
18. Excessive reserves, assets not reflected on books, or undervalued assets		.00		.00		.00	.00
19. Total real and tangible assets – Add Lines 11 through 18.		.00		.00		.00	.00
20. Less real and tangible assets not used in production of net apportionable income – Attach schedule.		.00		.00		.00	.00
21. Balance – Subtract Line 20 from Line 19.		.00		.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)							_____ %



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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



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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



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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



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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



Enter your LDR Account Number here. ► _____

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	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Elsewhere:</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>2. Indicate the date and state of incorporation. _____</p> <p>3. Indicate parishes in which property is located.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

