



Louisiana Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

☐ Calendar Year filer

☐ Fiscal Year filer
(Enter dates below)

☐ Short period return
(Enter dates below)

Begun					
Ended					

Type of
entity code(s)

1 Federal taxable income before modifications. See Instructions. When using Louisiana Schedule A, (Computation of Louisiana taxable income before income distribution deduction), leave Lines 1, 2, and 3 blank and begin with Line 4.

2A	Net income tax paid to any state or political or municipal subdivision	2A
2B	Interest income from other states and their political or municipal subdivisions	2B
2C	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Charitable Organization Credit	2C
2D	Federal Exemption	2D
2E	Federal Income Distribution Deduction	2E
2F	Total – Add Lines 2A through 2E.	2F

3A	Interest and dividends on U.S. government obligations	3A
3B	Depletion in excess of federal depletion	3B
3C	S Bank Exclusion – See the instructions.	3C
3D	Exemption	3D
3E	Other	3E
3F	Total – Add Lines 3A through 3E.	3F



LDR Account Number:

4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2F, less Line 3F, OR enter the amount from Form IT-541, Schedule A, Line 13. If using the amount from Form IT-541, Schedule A, please check box.	☐	4
5	Less Louisiana income distribution deduction from Schedule C, Line g.		5
6	Louisiana taxable income – Subtract Line 5 from Line 4.	☒	6
7	Total tax – See Worksheet 1, Calculation of Income Tax. Enter a “1” in the box if a foreign estate or trust electing to be taxed on total gross income from Louisiana sources at the rate of 5%.	☐	7
8	Resident only: Credit for net income taxes paid to other states by resident estates and trusts – Completed Form R-10606 and a copy of the other state's return must be submitted.		8
9	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.		9
10	Total income tax after priority 1 credits – Subtract Lines 8 and 9 from Line 7.		10
11	Refundable priority 2 credits – From Schedule RC-P2, Line 9.		11
12	Tax liability after priority 2 credits – See the instructions.		12
13	Overpayment after priority 2 credits – See the instructions.		13
14	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.		14
15	Tax after priority 3 credits – See the instructions.		15
16	Overpayment after priority 2 credits – Enter the amount from Line 13.		16
17	Refundable priority 4 credits – From Schedule RC-P4, Line 6.		17
18	Amount of credit carried forward from 2021		18
19	Nonresident only: Amount paid on your behalf by a Composite Partnership Filing Enter name of partnership _____		19
20	Amount of Louisiana Tax Withheld For 2022 – Attach Forms W-2 and 1099.	☒	20
21	Amount of Estimated Payments for 2022 and Amount of Extension Payment – From Schedule D, Line 6.		21
22	Total Refundable Tax Credits and Payments – Add Lines 16 through 21.		22
23	Overpayment – If Line 22 is greater than Line 15, subtract Line 15 from Line 22. Otherwise, go to Line 26.		23
24	Amount of Line 23 to be credited to 2023 Income tax		24



LDR Account Number:

25	Amount to be refunded – Subtract Line 24 from Line 23.	25
26	Amount owed – If Line 15 is greater than Line 22, subtract Line 22 from Line 15.	26
27	Interest – From the Interest Calculation Worksheet Line 5.	27
28	Delinquent filing penalty – From the Delinquent Filing Penalty Calculation Worksheet Line 3.	28
29	Delinquent payment penalty – From the Delinquent Payment Penalty Calculation Worksheet Line 7.	29
30	Total amount due – Add Lines 26 through 29. PAY THIS AMOUNT.	30

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	,		,		.	

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Print Name of Fiduciary	Title of Fiduciary		
Signature of Fiduciary or officer representing Fiduciary	Telephone	Date (mm/dd/yyyy)	
Address	City	State	ZIP

PAID PREPARER USE ONLY	Print Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check if Self-employed
	Firm's Name			Firm's FEIN	
	Firm's Address			Telephone	



For Office Use Only.

PTIN, FEIN, or LDR Account Number of Paid Preparer

18373

LDR Account Number:

Schedule NRC-P1 – Nonrefundable Priority 1 Credits		
Description	Code	Credit Amount
1.		
2.		
3.		
4.		
5.		
6.		
7. Other Nonrefundable Priority 1 Credits: Add credit amounts in Lines 1 through 6. Enter here and on Form IT-541, Line 9.		

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 – Refundable Priority 4 Credits		
Description	Code	Credit Amount
1.	F	
2.	F	
3.	F	
4.	F	
5.	F	
6. Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on Form IT-541, Line 17.		

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



LDR Account Number:

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Credits			
Description		Code	Credit Amount
1.			
2.			
3.			
4.			
5.			
6.			

Description	Code	Description	Code	Description	Code	Description	Code
Previously Unemployed	208	Refunds by Utilities	412	LA Import	460	Ad Valorem Natural Gas Credit Carried Forward	502
New Jobs Credit	224	Donation to School Tuition Organization	424	LA Work Opportunity	461	Atchafalaya Trace	504
Eligible Re-entrants	228	QMC Music Job Creation Credit	454	Youth Jobs	462	Cane River Heritage Area	506
Apprenticeship (2007)	236	Neighborhood Assistance	457	Apprenticeship (2022)	463	Ports of Louisiana Investor	508
Biomed/University Research	300	Research and Development	458	Donation to Qualified Foster Care Charitable Organization	464	Enterprise Zone	510
Tax Equalization	305	Ports of Louisiana Import Export Cargo	459	Inventory Tax Credit Carried Forward & ITEP	500	Recycling Credit	550
Manufacturing Establishments	310					Other	599
Other	399						

Schedule NRC-P3 – Part II – Transferable, Nonrefundable Priority 3 Credits			
Description		Code	Credit Amount
7.			
7A.			
8.			
8A.			
9.			
9A.			
10. Nonrefundable Priority 3 Credits: Add credit amounts in Lines 1 through 9. Enter here and on Form IT-541, Line 14.			

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

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Angel Investor	262
Research and Development	252	Capital Company	257	Motion Picture Infrastructure	261	Other	299
Historic Structures	253	LCDFI Credit	258				



Schedule RC-P2 – Part I – Refundable Priority 2 Credits									
Description	Code			Credit Amount					
1.			F						00
2.			F						00
3.			F						00
4.			F						00
5.			F						00

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits									
Description	Code			Credit Amount					
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. Refundable Priority 2 Credits: Add credit amounts in Lines 1 through 8. Enter the result here and on Form IT-541, Line 11.				, , .					

Description	Code
Funeral and Burial Expense for a Pregnancy-related Death	77F
Other Refundable	80F



Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction			
1	Federal taxable income before the exemption and income distribution deduction	1	
2	Net income taxes paid to any state or political or municipal subdivision	2	
3	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Charitable Organization Credit	3	
Subtractions			
4A	Any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the Constitution or laws of the United States	4A	
4B	Depletion allowed under Louisiana law in excess of federal depletion	4B	
4C	S-Bank exclusion	4C	
4D	Other	4D	
5	Total subtractions – Add Lines 4A through 4D.	5	
6	Modified federal taxable income – Add Lines 1, 2 & 3, subtract Line 5, and enter the result.	6	
Modified Federal Taxable Income Allocated or Apportioned to Louisiana			
7	Allocable income from all sources – See instructions. Attach schedule supporting each amount.	7	
7A	Net rents and royalties from immovable or corporeal movable property	7A	
7B	Royalties from the use of patents, trademarks, etc.	7B	
7C	Income from estates, trusts, and partnerships	7C	
7D	Income from construction, repair, etc.	7D	
7E	Other allocable income – See instructions.	7E	
7F	Total allocable income from all sources – Add Lines 7A through 7E.	7F	
8	Net income subject to apportionment – Subtract Line 7F from Line 6.	8	
9	Net income apportioned to Louisiana – Multiply Line 8 by the percentage from Schedule B, Line 7. See the instructions.	9	
10	Allocable income from Louisiana sources – See the instructions. Attach schedule supporting each amount.	10	
10A	Net rents and royalties from immovable or corporeal movable property	10A	
10B	Royalties from the use of patents, trademarks, etc.	10B	
10C	Income from estates, trusts, and partnerships	10C	
10D	Income from construction, repair, etc.	10D	
10E	Other allocable income – See the instructions.	10E	
10F	Total allocable income from Louisiana sources – Add Lines 10A through 10E.	10F	
11	Modified federal taxable income allocated and apportioned to Louisiana – Add Lines 9 and 10F and enter the result.	11	
12	Less federal itemized deductions attributable to Louisiana – See the instructions.	12	
13	Louisiana taxable income before income distribution deduction – Subtract Line 12 from Line 11. Enter the result here and on Form IT-541, Line 4.	13	



Schedule B – Computation of Apportionment Percent

Description of items used as factors	1. Total amount per Federal Return	2. Total Louisiana Amount	3. Factor ratios (%)
1. Net sales of merchandise and/or charges for services			
A. Sales where goods, merchandise, or property is received in Louisiana by the purchaser			
B. Charges for services performed in Louisiana			
C. Other gross apportionable income attributable to Louisiana			
D. Total – In Column 1, enter total net sales and charges for services. In Column 2, add Lines 1A, 1B, and 1C and enter the result on Line 1D. Divide Column 2 by Column 1 and enter the ratio in Column 3. ☐			%
2. Wages, salaries, and other personal service compensation paid during the year. Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. ☐			%
3. Income tax property ratio – Enter amounts in Column 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. ☐			%
4. Loans made during the year – Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. ☐			%
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D. ☐			%
6. Add percentages under Column 3, Lines 1D, 2, 3, 4, and 5 and enter result.			%
7. Average of percents – Line 6 divided by the number of factors used.			%

Schedule C – Distributive Shares of Beneficiaries

List Social Security Number, Name, and Address of each beneficiary as shown on their individual income tax return Form IT-540 or IT-540B.

Social Security Number	Name, Address, City, State, ZIP	Percentage of Beneficial Interest	Distributive Share of Louisiana Income to Beneficiary
a.		%	
b.		%	
c.		%	
d.		%	
e.		%	
f.		%	
g. Total Distribution. Enter the Results on Form IT-541, Line 5.		100%	



Schedule D – Summary of Estimated Tax Payments				
		Check Number	Date	Amount
1	First quarter estimated payment			
2	Second quarter estimated payment			
3	Third quarter estimated payment			
4	Fourth quarter estimated payment			
5	Extension Payment			
6	Total – Add Lines 1 through 5.			

