

LDR Account Number:

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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

										00
										00
										00
										00
										00
										00

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.

Print Name of Fiduciary		Title of Fiduciary	
Signature of Fiduciary or Officer Representing Fiduciary		Telephone	Date (mm/dd/yyyy)
Email Address			
Address		City	State ZIP

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 ▶		



For office use only.

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PTIN, FEIN, or LDR Account Number of Paid Preparer

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18573

LDR Account Number:

Schedule NRC-P1 – Nonrefundable Priority 1 Credits

Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
2. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
3. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
4. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
5. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
7. Other Nonrefundable Priority 1 Credits: Add credit amounts in Lines 1 through 6. Enter here and on Form IT-541, Line 9.		<input type="text"/>

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. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
2. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
3. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
4. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
6. Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on Form IT-541, Line 17.		<input type="text"/>

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

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

Description	Code	Credit Amount
7.	<input type="text"/>	<input type="text"/>
7A. <input type="text"/>		
8.	<input type="text"/>	<input type="text"/>
8A. <input type="text"/>		
9.	<input type="text"/>	<input type="text"/>
9A. <input type="text"/>		
10. Nonrefundable Priority 3 Credits: Add credit amounts in Lines 1 through 9. Enter here and on Form IT-541, Line 14.		<input type="text"/>

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

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Capital Company	257
LCDFI	258
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299



LDR Account Number:

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

Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00
2. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00
3. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00
4. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00

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

Description	Code	Credit Amount
6. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	<input type="text"/> .00
6A. <input type="text"/>		
7. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	<input type="text"/> .00
7A. <input type="text"/>		
8. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	<input type="text"/> .00
8A. <input type="text"/>		
9. Refundable Priority 2 Credits: Add credit amounts in Lines 1 through 8. Enter the result here and on Form IT-541, Line 11.		<input type="text"/> .00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Milk Producers	58F
Technology Commercialization	59F

Description	Code
Retention and Modernization	70F
Digital Interactive Media and Software	73F
Funeral and Burial Expense for a Pregnancy-Related Death	77F

Description	Code
Restaurant Recycling of Oyster Shells	79F
Other Refundable Credit	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		
4	Add Back of Pass - Through Entity Loss	4		
Subtractions				
5A	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	5A		
5B	Depletion allowed under Louisiana law in excess of federal depletion	5B		
5C	S-Bank exclusion	5C		
5D	Pass - Through Entity Exclusion	5D		
5E	Other	5E		
5F	Total subtractions – Add Lines 5A through 5E.	5F		
6	Modified federal taxable income – Add Lines 1, 2, 3, & 4, subtract Line 5F, and enter the result.	6		
Modified Federal Taxable Income Allocated or Apportioned to Louisiana				
7	Allocable income from all sources – <i>See instructions.</i> 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 – <i>See instructions.</i>	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. <i>See instructions.</i>	9		
10	Allocable income from Louisiana sources – <i>See instructions.</i> 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 – <i>See instructions.</i>	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 – <i>See instructions.</i>	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. <input type="checkbox"/>			%
2. Wages, salaries, and other personal service compensation paid during the year – Enter Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
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. <input type="checkbox"/>			%
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. <input type="checkbox"/>			%
5. Taxpayers primarily in the business of manufacturing and merchandising – Enter ratio from Column 3, Line 1D. <input type="checkbox"/>			%
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 Distributions – 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.			

