

Total - Add Lines 3A through 3F.

Other

3F

3G

FOR	OFFICE USE ONLY
Field Flag	

\_\_\_\_\_

3F

3G

	LDR Account	Num	ıber:	
4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2G, less Line 3G, 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	<u> </u>	
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 instructions.	12		
13	Overpayment after priority 2 credits – See instructions.	13		
14	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10	14		
15	Tax after priority 3 credits – See 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 2023	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 2024  – Attach Forms W-2 and 1099.	20		
21	Amount of Estimated Payments for 2024 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 2025 Income tax	24		



					LDR Account	Number:			
25	Amount to be re	efunded – Subtract	Line 24 from Line 23.			25			
26	Amount owed -	- If Line 15 is greate	er than Line 22, subtrac	ct Line 22 from	Line 15.	26			
27	Interest – From	the Interest Calcula	ation Worksheet, Line 5	on Worksheet, Line 5					
28	Delinquent filin	g penalty – From th	e Delinquent Filing Per	Delinquent Filing Penalty Calculation Worksheet, Line					
29	Delinquent pay Line 7	ment penalty – Fro	m the Delinquent Paym	nent Penalty Ca	Iculation Worksheet,	29	ŢŢ,	<u> </u>	
30	Total amount de	ue – Add Lines 26 t	hrough 29.		PAY THIS AMOUNT.	30	TŢ.	<u> </u>	
					_				
			that I have examined thation of preparer (other)						nd belief,
	nt Name of Fiduc		ation of preparer (other	man taxpayer) i	Title of Fiduciary	on or writeri		iny knowledge.	
Sig	nature of Fiducia	ary or Officer Repres	senting Fiduciary		Telephone			Date (mm/dd/yyyy	′)
Em	ail Address								
Ade	dress				City		State	ZIP	
		Print Preparer's Nan	ne	Preparer's Sign	ature	Date	(mm/dd/yyyy)		
	PAID							Check  if Self-e	employed
1	REPARER	Firm's Name >				Firm's FEIN			
	ISE ONLY	Firm's Address >					Telephone >		
••••••••••••••••••••••••••••••••••••••					PTIN, FEIN,	or LDR Acco	ount Number		_
			_		of	Paid Prepare	er	185	73
				office only.				165	, 5

(1/20)	LDR Account Number:	
	Schedule NRC-P1 – Nonrefundable Priority 1 Credits	

Schedule NRC-P1 – Nonrefundable Priority 1 Credits							
Description	Code	Credit Amount					
1.							
2.		00					
3.		00					
4.		00					
5.		00					
6.		00					
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	
Premium Tax	100	
Bone Marrow	120	

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code	
Donations to Public Schools	170	
Other	199	

Schedule RC-P4 – Refundable Priority 4 Credits							
Description	Code	Credit Amount					
1.	F						
2.	F	00					
3.	F	00					
4.	F	00					
5.	F	00					
<ol> <li>Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on Form IT-541, Line 17.</li> </ol>		00					

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



	S	chedule NRC-P3 – Part	I – No	nrefundab	le Priority 3	Credi	ts	
		Description			Code		Credit Amount	
1.								00
2.								00
3.								00
4.							<u> </u>	00
5.							<u> </u>	
6.							L- <del>;</del> ;	00
Description	Code	Description	Code	Desc	cription	Code	Description	Code
New Jobs Credit	224	Donation to School Tuition		LA Import	J., p., o.,	460	Ad Valorem Natural Gas	
Eligible Re-Entrants	228	Organization	424	LA Work Opp	ortunity	461	Credit Carried Forward	502
Apprenticeship (2007)	236	QMC Music Job Creation	454	Youth Jobs	-	462	Atchafalaya Trace	504
Tax Equalization	305	Credit	454	Apprenticesh	ip (2022)	463	Cane River Heritage Area	506
Manufacturing Establishments	310	Neighborhood Assistance	457	Donation to Qualified Foster		464	Ports of Louisiana Investor	508
Other	399	Research and Development	458	Care Charitable Organization		404	Enterprise Zone	510
Refunds by Utilities	412	Ports of Louisiana Import	459 Inventory Tax	Credit Carried	500	Recycling Credit	550	
		Export Cargo		Forward and	IIEP		Other	599
Sch	edule	e NRC-P3 – Part II – Tra	nsfer	ahle Nonre	fundable Pri	ority	3 Credits	
		Description			Code		Credit Amount	
_				_				1 00
7.							L- <del>j</del> <del>j</del>	00
7A.								
8.								00
8A.								
9.								00
9A.								
10. Nonrefundable Priority 3 ( on Form IT-541, Line 14.	redits:	Add credit amounts in Lines 1 throu	ugh 9. Er	nter here and				00
	IMP	ORTANT! These codes	must	be claimed	on Lines 7 t	hroug	ıh 9.	

Description

Motion Picture Infrastructure 261

Capital Company

LCDFI

Code

257

258

Description

Angel Investor

Other

LDR Account Number:

Description

Motion Picture Investment

Research and Development

Historic Structures

Code

251

252

253

Code

262

299

1-3+1-00 (1/23)	Schedule 110 1 2					
1		LDR Account Number:				

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

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits						
Description	Code	Credit Amount				
6. Musical and Theatrical Production	6 2 F	00				
6A.						
7. Musical and Theatrical Production	6 2 F					
7A.						
Musical and Theatrical Production	6 2 F	00				
8A.	-	, ,				
9. <b>Refundable Priority 2 Credits:</b> Add credit amounts in Lines 1 through 8. Enter the result here and on Form IT-541, Line 11.		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



11-541	-BC (1/25) Schedule A LDR Ac	count	Number:			
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 A	portion	ed 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 instructions.	9				
10	Allocable income from Louisiana sources – See 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 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 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				



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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.			%			
Wages, salaries, and other personal service compensation paid during the year – Enter 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 Bene	ficiaries				
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.		%				
е.		%				
f.		%				
g. Total Distributions – Enter the Resu	Its on Form IT-541, Line 5.	100%				



	<u> </u>						
	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.						

