

LDR Account Number:

3G	Other – See instructions.	3G
3H	Total – Add Lines 3A through 3G.	3H
4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2H, less Line 3H, OR enter the amount from Form IT-541, Schedule A, Line 14. If using the amount from Form IT-541, Schedule A, please check box. ☐	4 ☐
5	Louisiana income distribution deduction – From Schedule C, Line g	5
6	Louisiana taxable income – Subtract Line 5 from Line 4. ☐	6
7	Total tax – Multiply Line 6 by 3% (.03). Round to the nearest dollar. 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 3%. ☐	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 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 – Subtract Line 14 from Line 12. If less than zero, enter “0”.	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 2024 ☐	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 2025 – Attach Forms W-2 and 1099.	20
21	Amount of Estimated Payments for 2025 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 2026 Income tax	24
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.	30

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 ☐ if self-employed
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

PTIN, FEIN, or LDR Account Number
of Paid Preparer

**For office
use only**

18673

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

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

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
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

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

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
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
Retention and Modernization	70F
Digital Interactive Media and Software	73F

Description	Code
Funeral and Burial Expense for a Pregnancy-Related Death	77F
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		.00
2	Net income taxes paid to any state or political or municipal subdivision	2		.00
3	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Charitable Organization Credit	3		.00
4	Add Back of Pass-Through Entity Loss – <i>See instructions.</i>	4		.00
5	Federal Depreciation Previously Accelerated via State Bonus – <i>See instructions.</i>	5		.00
Subtractions – See instructions.				
6A	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	6A	.00	
6B	Depletion allowed under Louisiana law in excess of federal depletion	6B	.00	
6C	S-Bank Exclusion	6C	.00	
6D	Pass-Through Entity Exclusion	6D	.00	
6E	Bonus Depreciation – Attach schedule.	6E	.00	
6F	Other	6F	.00	
6G	Total subtractions – Add Lines 6A through 6F.	6G		.00
7	Modified federal taxable income – Add Lines 1 through 5, subtract Line 6G, and enter the result.	7		.00
Modified Federal Taxable Income Allocated or Apportioned to Louisiana				
8	Allocable income from all sources – Attach schedule supporting each amount.	8		
8A	Net rents and royalties from immovable or corporeal movable property	8A	.00	
8B	Royalties from the use of patents, trademarks, etc.	8B	.00	
8C	Income from estates, trusts, and partnerships	8C	.00	
8D	Income from construction, repair, etc.	8D	.00	
8E	Other allocable income – <i>See instructions.</i>	8E	.00	
8F	Total allocable income from all sources – Add Lines 8A through 8E.	8F		.00
9	Net income subject to apportionment – Subtract Line 8F from Line 7.	9		.00
10	Net income apportioned to Louisiana – Multiply Line 9 by the percentage from Schedule B, Line 7.	10		.00
11	Allocable income from Louisiana sources – Attach schedule supporting each amount.	11		
11A	Net rents and royalties from immovable or corporeal movable property	11A	.00	
11B	Royalties from the use of patents, trademarks, etc.	11B	.00	
11C	Income from estates, trusts, and partnerships	11C	.00	
11D	Income from construction, repair, etc.	11D	.00	
11E	Other allocable income – <i>See instructions.</i>	11E	.00	
11F	Total allocable income from Louisiana sources – Add Lines 11A through 11E.	11F		.00
12	Modified federal taxable income allocated and apportioned to Louisiana – Add Lines 10 and 11F and enter the result.	12		.00
13	Federal itemized deductions attributable to Louisiana – <i>See instructions.</i>	13		.00
14	Louisiana taxable income before income distribution deduction – Subtract Line 13 from Line 12. Enter the result here and on Form IT-541, Line 4.	14		.00



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		.00	
B. Charges for services performed in Louisiana		.00	
C. Other gross apportionable income attributable to Louisiana		.00	
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. ☐	.00	.00	%
2. Wages, salaries, and other personal service compensation paid during the year – Divide Column 2 by Column 1 and enter the ratio in Column 3. ☐	.00	.00	%
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. ☐	.00	.00	%
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. ☐	.00	.00	%
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 – Divide Line 6 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.		%	.00
b.		%	.00
c.		%	.00
d.		%	.00
e.		%	.00
f.		%	.00
g. Total Distributions – Enter the results on Form IT-541, Line 5.		100%	.00



Schedule D – Summary of Estimated Tax Payments

		Check Number	Date	Amount
1	First quarter estimated payment			.00
2	Second quarter estimated payment			.00
3	Third quarter estimated payment			.00
4	Fourth quarter estimated payment			.00
5	Extension Payment			.00
6	Total – Add Lines 1 through 5. Enter the result here and on Form IT-541, Line 21.			.00

