


**LOUISIANA  
DEPARTMENT  
of REVENUE**
**Partnership Return of Income**
**Mail to:**

Louisiana Department of Revenue  
PO Box 3440  
Baton Rouge, Louisiana 70821-3440

**Mark box if:**

- |  |   |
|--|---|
| <input type="checkbox"/> Amended Return                        | <input type="checkbox"/> Amended Due to IRS Audit |
| <input type="checkbox"/> First Time Filing of This Form        | <input type="checkbox"/> Final Return             |
| <input type="checkbox"/> Composite Partnership Return Attached | <input type="checkbox"/> Address Change           |

**2025**
**Mark box if:**

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Calendar Year Filer                         |
| <input type="checkbox"/> | Fiscal Year Filer<br>(Enter dates below.)   |
| <input type="checkbox"/> | Short Period Return<br>(Enter dates below.) |

**Income (mm/dd/yy)**

Begun     

Ended     

Enter your LDR Account Number here (Not FEIN):

         

Legal Name

Trade Name

Address

Unit Type

Unit Number

City

State

ZIP

Foreign Nation, if not United States (Do not abbreviate.)

**IMPORTANT: Round all dollar amounts to the nearest dollar.**

A. Federal Employer Identification Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B. Federal ordinary business income	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
C. Federal net income	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
D. Gross revenues	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
E. Total assets	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
F. NAICS code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
G. Enter the state abbreviation for location of the principal place of business.	<input type="text"/> <input type="text"/>

H. Did the partnership make the Pass-Through Entity Tax Election?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
I. Does the income of this partnership include the income of any disregarded entities?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
J. For this tax year, was any partner a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
L. For this tax year, was any partner <b>not</b> a corporation (including any entity that is treated as a corporation) <b>and not</b> a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
M. Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

**Schedule A — NOT Included Partner's Share of Income and Tax**

You must complete Schedule A, NOT Included Partner's Share of Income and Tax, for all partners not included on Schedule 6922, *Louisiana Composite Partnership Return*. See instructions.

**Schedule B — Included Partner's Share of Income and Tax**

You must complete Schedule B, Included Partner's Share of Income and Tax, for all partners included on Schedule 6922, *Louisiana Composite Partnership Return*. See instructions.

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.

Signature of General Partner or Limited Liability Company Member Manager	Telephone	Date (mm/dd/yyyy)
Print Name of Officer	Address	
Email Address		

<b>PAID PREPARER USE ONLY</b>	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 ➤	

PTIN, FEIN, or LDR Account Number  
of Paid Preparer

For Office  
Use Only.

       

66801



**IMPORTANT!**

Page one (1) 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.**





**Schedule D — Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners**

	Column 2
1. Federal net income	
<b>2. Additions to federal net income:</b>	
a. Interest and dividend income from other states and their political subdivisions	
b. Federal depreciation previously accelerated via state bonus	
c. Other additions – Attach schedule.	
d. Total additions – Add Lines 2a through 2c.	
<b>3. Subtractions from federal net income:</b>	
a. Interest and dividend income from U.S. Government Obligations	
b. Bonus depreciation – See instructions.	
c. Other subtractions – Attach schedule.	
d. Total subtractions – Add Lines 3a through 3c.	
4. Louisiana net income from all sources – The amount should agree with Schedule G, Line 23.	



**Schedule E — Computation of Apportionment Percentage for Partnerships with Non-Corporate Partners**

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			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2. If ratio not used, check box. <input type="checkbox"/>			
2. Wages, salaries, and other personal service compensation paid during the year – <i>See instructions.</i> If ratio not used, check box. <input type="checkbox"/>			
3. Loans made during the year. If ratio not used, check box. <input type="checkbox"/>			
4. Taxpayers primarily in the business of manufacturing or merchandising, enter ratio from Line 1, Column 3. If ratio not used, check box. <input type="checkbox"/>			
5. Income tax property ratio – Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box. <input type="checkbox"/>			
6. Total percents in Column 3			
7. Average of percents – Divide Line 6 by applicable number of ratios.			



## Located Everywhere

Schedule F — Computation of Property Ratio (Continued)		
	Located in Louisiana	
	3. Beginning of Year	4. End of Year
<b>Intangible Assets</b>		
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts		
4. Investment in U.S. govt. obligations		
5. Other current assets		
6. Other investments – Attach schedule.		
7. Loans to partners		
8. Other intangible assets – Attach schedule.		
9. Accumulated amortization		
10. Total intangible assets – Add Lines 1 through 9.		
<b>Real and Tangible Assets</b>		
11. Inventories	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
12. Bldgs. and other depreciable assets	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
13. Accumulated depreciation	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
14. Depletable assets	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
15. Accumulated depletion	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
16. Land	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
17. Other real & tangible assets – Attach schedule.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
18. Excessive reserves, assets not reflected on books, or undervalued assets	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
19. Total real and tangible assets – Add Lines 11 through 18.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
21. Balance – Subtract Line 20 from Line 19.	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
22. Beginning of year balance		<input type="checkbox"/> <input type="text"/>
23. Total – Add Lines 21 and 22.		<input type="checkbox"/> <input type="text"/>
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)		<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %



**Schedule G — Computation of Louisiana Net Income for Partnerships with Non-Corporate Partners****See instructions if separate accounting method is used and check box.**

		Totals				Totals	
1A.	Gross receipts			24.	Allocable income from all sources:		
1B.	Less returns and allowances			24A.	Net rents and royalties from immovable or corporeal movable property		
1C.	Balance – Subtract Line 1B from Line 1A.			24B.	Royalties from the use of patents, trademarks, etc.		
2.	Less: Cost of goods sold and/or operations			24C.	Income from estates, trusts, and partnerships		
3.	Gross profit – Subtract Line 2 from Line 1C.			24D.	Income from construction, repair, etc.		
4.	Ordinary income from other partnerships, estates, and trusts			24E.	Interest Income		
5.	Net farm profit (loss)			24F.	Dividend Income		
6.	Net gain (loss) from federal Form 4797, Part II, line 17			24G.	Profit (loss) from the sale of capital assets		
7.	Other income (loss) – See instructions.			24H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business		
8.	<b>Total income – Add Lines 3 through 7.</b>			24I.	Less allocable expenses		
9.	Salaries and wages			24J.	Net allocable income from all sources		
10.	Guaranteed payments to partners			25.	Net income subject to apportionment – Subtract Line 24J from Line 23.		
11.	Repairs and maintenance			26.	Net income apportioned to Louisiana		
12.	Bad debts			27.	Allocable income from Louisiana sources:		
13.	Rent			27A.	Net rents and royalties from immovable or corporeal movable property		
14.	Taxes and licenses			27B.	Royalties from the use of patents, trademarks, etc.		
15.	Interest			27C.	Income from estates, trusts, and partnerships		
16.	Depreciation less depreciation reported elsewhere			27D.	Income from construction, repair, etc.		
17.	Depletion (Do not deduct oil and gas depletion.)			27E.	Interest Income		
18.	Retirement plans, etc.			27F.	Dividend Income		
19.	Employee benefit programs			27G.	Profit (loss) from the sale of capital assets		
20.	Energy efficient commercial buildings			27H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business		
21.	Other deductions – See instructions.			27I.	Less allocable expenses		
22.	<b>Total deductions – Add Lines 9 through 21.</b>			27J.	Net allocable income from Louisiana Sources		
23.	<b>Net income from all sources – Subtract Line 22 from Line 8.</b>			28.	<b>Louisiana net income – Add Lines 26 and 27J.</b>		





See Louisiana Revised Statute(s) 47:287.71, 47:287.73, and 47:287.82 for information.	Column 2
1. Federal net income	<input type="text"/>
<b>2. Additions to federal net income:</b>	
a. Federal depreciation previously accelerated via state bonus	<input type="text"/>
b. Other additions – Attach schedule.	<input type="text"/>
c. Total additions – Add Lines 2a and 2b.	<input type="text"/>
<b>3. Subtractions from federal net income:</b>	
a. Bank dividends – <i>See instructions.</i>	<input type="text"/>
b. All other dividends	<input type="text"/>
c. Interest	<input type="text"/>
d. Road Home – The amount included in federal income	<input type="text"/>
e. Bonus depreciation – <i>See instructions.</i>	<input type="text"/>
f. Other subtractions – Attach schedule.	<input type="text"/>
g. Total subtractions – Add Lines 3a through 3f.	<input type="text"/>
4. Louisiana net income from all sources – The amount should agree with Schedule J, Line 23.	<input type="text"/>



**Schedule I — Computation of Apportionment Percentage for Partnerships with Corporate Partners**

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			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2.			
2. For 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.			
3. For certain oil & gas businesses only – Income tax property ratio – Enter percentage from Schedule F, Line 24. See instructions. <input type="checkbox"/> If ratio not used, check box.			
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. <input type="checkbox"/>			
5. Total of percents in Column 3			
6. Average of percents – Divide Line 5 by applicable number of ratios.			



**Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate Partners**See instructions if separate accounting method is used and check box. ☐

Totals		Totals	
1A. Gross receipts	<input type="text"/>	21. Other deductions – See instructions.	<input type="text"/>
1B. Less returns and allowances	<input type="text"/>	22. Total deductions – Add Lines 9 through 21.	<input type="text"/>
1C. Balance – Subtract Line 1B from Line 1A.	<input type="text"/>	23. Net income from all sources – Subtract Line 22 from Line 8.	<input type="text"/>
2. Less: Cost of goods sold and/or operations	<input type="text"/>	24. Allocable income from all sources:	
3. Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	24A. Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
4. Ordinary income from other partnerships, estates, and trusts	<input type="text"/>	24B. Royalties from the use of patents, trademarks, etc.	<input type="text"/>
5. Net farm profit (loss)	<input type="text"/>	24C. Income from estates, trusts, and partnerships	<input type="text"/>
6. Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	24D. Income from construction, repair, etc.	<input type="text"/>
7. Other income (loss) – See instructions.	<input type="text"/>	24E. Other allocable income	<input type="text"/>
8. Total income – Add Lines 3 through 7.	<input type="text"/>	24F. Less allocable expenses	<input type="text"/>
9. Salaries and wages	<input type="text"/>	24G. Net allocable income from all sources	<input type="text"/>
10. Guaranteed payments to partners	<input type="text"/>	25. Net income subject to apportionment – Subtract Line 24G from Line 23.	<input type="text"/>
11. Repairs and maintenance	<input type="text"/>	26. Net income apportioned to Louisiana	<input type="text"/>
12. Bad debts	<input type="text"/>	27. Allocable income from Louisiana sources:	
13. Rent	<input type="text"/>	27A. Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
14. Taxes and licenses	<input type="text"/>	27B. Royalties from the use of patents, trademarks, etc.	<input type="text"/>
15. Interest	<input type="text"/>	27C. Income from estates, trusts, and partnerships	<input type="text"/>
16. Depreciation less depreciation reported elsewhere	<input type="text"/>	27D. Income from construction, repair, etc.	<input type="text"/>
17. Depletion (Do not deduct oil and gas depletion.)	<input type="text"/>	27E. Other allocable income	<input type="text"/>
18. Retirement plans, etc.	<input type="text"/>	27F. Less allocable expenses	<input type="text"/>
19. Employee benefit programs	<input type="text"/>	27G. Net allocable income from Louisiana sources	<input type="text"/>
20. Energy efficient commercial buildings	<input type="text"/>	28. Louisiana net income – Add Line 26 and Line 27G.	<input type="text"/>

