


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 (Enter dates below.) |
| <input type="checkbox"/> | Short Period Return (Enter dates below.) |

Income (mm/dd/yy)

Began

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

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 | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| B. Federal ordinary business income | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| C. Federal net income | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| D. Gross revenues | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| E. Total assets | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| F. NAICS code | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | |
| G. Enter the state abbreviation for location of the principal place of business. | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
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|--|---|-----------------------------|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|
| H. Did the partnership make the Pass-Through Entity Tax Election? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | |
| I. Does the income of this partnership include the income of any disregarded entities? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | |
| 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)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | |
| K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | |
| L. For this tax year, was any partner not a corporation (including any entity that is treated as a corporation) and not a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | | | | | | | | | | | | | | | | |
| M. Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | <table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
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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

| | | | | | |
|---------------------------------------|-----------------------|--|----------------------|-------------------|---|
| 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.

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

PTIN, FEIN, or LDR Account Number of Paid Preparer

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

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.



66802

Schedule C — Other Deductions

| Description | | Amount |
|--|--|--------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| Subtotal from attached additional sheets | | |
| Total | | \$ |



66803

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

| | Column 2 |
|--|--|
| 1. Federal net income | □ |
| 2. Additions to federal net income: | |
| 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. | □ |
| 3. Subtractions from federal net income: | |
| 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. | □ |



66804

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. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 2. Wages, salaries, and other personal service compensation paid during the year – See instructions. If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 3. Loans made during the year. If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 4. Taxpayers primarily in the business of manufacturing or merchandising, enter ratio from Line 1, Column 3. If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 5. Income tax property ratio – Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 6. Total percents in Column 3 | | | |
| 7. Average of percents – Divide Line 6 by applicable number of ratios. | | | |



Schedule F — Computation of Property Ratio

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



Schedule F — Computation of Property Ratio (Continued)

Located in Louisiana

| | | 3. Beginning of Year | 4. End of Year | |
|--|---|----------------------|----------------|-----------------|
| Intangible Assets | | | | |
| 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. | | | | |
| Real and Tangible Assets | | | | |
| 11. Inventories | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 12. Bldgs. and other depreciable assets | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 13. Accumulated depreciation | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 14. Depletable assets | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 15. Accumulated depletion | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 16. Land | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 17. Other real & tangible assets – Attach schedule. | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 18. Excessive reserves, assets not reflected on books, or undervalued assets | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 19. Total real and tangible assets – Add Lines 11 through 18. | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 20. Less real and tangible assets not used in production of net apportionable income – Attach schedule. | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 21. Balance – Subtract Line 20 from Line 19. | □ | □□□,□□□,□□□,□□□ | □ | □□□,□□□,□□□,□□□ |
| 22. Beginning of year balance | | | □ | □□□,□□□,□□□,□□□ |
| 23. Total – Add Lines 21 and 22. | | | □ | □□□,□□□,□□□,□□□ |
| 24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2) | | | □□□.□□□% | |



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. Total income – Add Lines 3 through 7. | () , , , , , | 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. Total deductions – Add Lines 9 through 21. | () , , , , , | 27J. Net allocable income from Louisiana Sources | () , , , , , |
| 23. Net income from all sources – Subtract Line 22 from Line 8. | () , , , , , | 28. Louisiana net income – Add Lines 26 and 27J. | () , , , , , |



Schedule H — Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners

See Louisiana Revised Statute(s) 47:287.71, 47:287.73, and 47:287.82 for information.

Column 2



66809

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. See <i>instructions</i> . 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 <i>instructions</i> . If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. If ratio not used, check box. | □ | | |
| | □ □ , □ □ , □ □ , □ □ | □ □ , □ □ , □ □ , □ □ | □ □ . □ □ % |
| 5. Total of percents in Column 3 | | | |
| 6. Average of percents – Divide Line 5 by applicable number of ratios. | | | |



66810

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 | () , , , , , | 21. Other deductions – See instructions. | () , , , , , |
| 1B. Less returns and allowances | () , , , , , | 22. Total deductions – Add Lines 9 through 21. | () , , , , , |
| 1C. Balance – Subtract Line 1B from Line 1A. | () , , , , , | 23. Net income from all sources – Subtract Line 22 from Line 8. | () , , , , , |
| 2. Less: Cost of goods sold and/or operations | () , , , , , | 24. Allocable income from all sources: | |
| 3. Gross profit – Subtract Line 2 from Line 1C. | () , , , , , | 24A. Net rents and royalties from immovable or corporeal movable property | () , , , , , |
| 4. Ordinary income from other partnerships, estates, and trusts | () , , , , , | 24B. Royalties from the use of patents, trademarks, etc. | () , , , , , |
| 5. Net farm profit (loss) | () , , , , , | 24C. Income from estates, trusts, and partnerships | () , , , , , |
| 6. Net gain (loss) from federal Form 4797, Part II, line 17 | () , , , , , | 24D. Income from construction, repair, etc. | () , , , , , |
| 7. Other income (loss) – See instructions. | () , , , , , | 24E. Other allocable income | () , , , , , |
| 8. Total income – Add Lines 3 through 7. | () , , , , , | 24F. Less allocable expenses | () , , , , , |
| 9. Salaries and wages | () , , , , , | 24G. Net allocable income from all sources | () , , , , , |
| 10. Guaranteed payments to partners | () , , , , , | 25. Net income subject to apportionment – Subtract Line 24G 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. Other allocable income | () , , , , , |
| 18. Retirement plans, etc. | () , , , , , | 27F. Less allocable expenses | () , , , , , |
| 19. Employee benefit programs | () , , , , , | 27G. Net allocable income from Louisiana sources | () , , , , , |
| 20. Energy efficient commercial buildings | () , , , , , | 28. Louisiana net income – Add Line 26 and Line 27G. | () , , , , , |

