IT-565WEB-BC (1/25)
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:

2024					
ľ	Mark box if:				
Calendar Year Filer					
Fiscal Year Filer (Enter dates below.)					
	Short Period Return (Enter dates below.)				
Income (mm/dd/yy)					
Begun					
Ended					

Enter your LDR Account Number here (Not FEIN):					
Legal Name					
Trade Name	Trade Name				
Address					
Unit Type	Unit N	umber			
City	State	ZIP			
Foreign Nation, if not United States (Do not abbreviate.)					

No

Amended Return	IRS Audit
First Time Filing of This Form	Final Return
Composite Partnership Return Attached	Address Change

IMPORTANT: Round all dollar amounts to the nearest dolla	<b>IMPORTANT:</b>	Round all	dollar	amounts	to the	nearest	dollar
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Amonded Due to

A.	Federal Employer Identification Number					
B.	Federal ordinary business income		<u> </u>	<u></u>	,	
C.	Federal net income		<u> </u>	<u> </u>	,	
D.	Gross revenues	ļ	<u> </u>	<u></u>	,	
E.	Total assets	ļ	<u> </u>	<u></u>	,	
F.	NAICS code					
G.	Enter the state abbreviation of the principal place of bus		l			

I.	income of any disregarded entities?	Yes		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)?	Yes		No	
K.	For this tax year, was any partner a corporation (including any entity that is treated as a corporation)?	Yes		No	
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		No	
M.	Total distributable income for		_		

partners

Did the partnership make the

NONRESIDENT

included with the Louisiana Composite Partnership Return

Pass-Through Entity Tax Election?

## 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

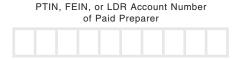
**Email Address** 

**PAID PREPARER USE ONLY** 

Print Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed
Firm's Nan	e <b>&gt;</b>		Firm's FEIN ➤	
Firm's Addre	s <b>&gt;</b>		Telephone ➤	



For Office Use Only.



## **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 C — Other Deduction	ONS Amount
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Subt	otal from attached additional sheets	
Tota		\$ <b>[</b>   <b>]</b>   <b>]</b>



Schedule D — Reconciliation of Federal and Louisiana Net Income	for Partnerships with Non-Corporate Partners  Column 2
Federal net income	
2. Additions to federal net income:	
a. Interest and dividend income from other states and their political subdivisio	ns
b. Other additions – Attach schedule.	
c. Total additions – Add Lines 2a and 2b.	
3. Subtractions from federal net income:	
a. Interest and dividend income from U.S. Government Obligations	
b. Other subtractions – Attach schedule.	
c. Total subtractions – Add Lines 3a and 3b.	
Louisiana net income from all sources – The amount should agree with     Schedule G, Line 23.	
Schedule E — Computation of Apportionment Percentage for P  Description of Items Used as Ratios 1. Total Amount 2. Lo	ouisiana Amount 3. Percent
Net sales of merchandise and/or charges for services	<u> </u>
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.	
Wages, salaries, and other personal service compensation paid during the year – See instructions.	
If ratio not used, check box.	Ц
	<u></u>
3. Loans made during the year. If ratio not used, check box.	
Taxpayers primarily in the business of manufacturing or merchandising, enter ratio from L If ratio not used, check box.	ine 1, Column 3.
5. Income tax property ratio – Enter percentage from Schedule F, Line 24, if applicable. If ra	tio 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 E				
	1. Beginning of Year	2. End of Year			
Intangible Assets					
1. Cash					
Notes and accounts receivable					
Reserve for bad debts					
4. Investment in U.S. govt. obligations					
5. Other current assets					
6. Other investments – Attach schedule.					
7. Loans to partners					
Other intangible assets – Attach schedule.					
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.					
Excessive reserves, assets not reflected on books, or undervalued assets					
19. Total real and tangible assets – Add Lines 11 through 18.					
Less real and tangible assets <b>not</b> 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 F — Computation of Property Ratio (Continued)				
		Louisiana			
	3. Beginning of Year	4. End of Year			
Intangible Assets					
1. Cash					
Notes and accounts receivable					
Reserve for bad debts					
4. Investment in U.S. govt. obligations					
5. Other current assets					
6. Other investments – Attach schedule.					
7. Loans to partners					
Other intangible assets – Attach schedule.					
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.					
Less real and tangible assets <b>not</b> 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)		<u> </u>			



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.		241.	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.		271.	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 to See Louisiana Revised Statute(s) 47:287.71, 47:287.73, a	nd 47:287.82 for infor	
1. Federal net inc	ome		
2. Additions to	federal net income:		
a. Total additio	ons – Attach schedule.		
3. Subtractions	from federal net income:		
a. Bank divide	ends (See instructions.)		
b. All other div	vidends		
c. Interest			
d. Road Home	e – The amount included in federal income		
e. Expenses r Section 280	oot deducted on the federal return due to Internal Revenue Code		
	actions – Attach schedule.		
g. Total subtra	ctions – Add Lines 3a through 3f.		
4. Louisiana net Schedule J, L	income from all sources – The amount should agree with		
Genedate 6, E	110 20.		
Sah	adula I Computation of Appartianment Percentage for Pa	ertnerships with Corne	orato Partners
Description of Items Used as Ratios	edule I — Computation of Apportionment Percentage for Pa	artnerships with Corpo iana Amount	orate Partners 3. Percent
Description of Items Used as Ratios  1. Net sales of mercents.			
Description of Items Used as Ratios	1. Total Amount 2. Louis		
Description of Items Used as Ratios  1. Net sales of mercents.	1. Total Amount 2. Louis chandise and/or charges for services		
Description of Items Used as Ratios  1. Net sales of mero A. Sales	1. Total Amount 2. Louis chandise and/or charges for services		
Description of Items Used as Ratios  1. Net sales of mero A. Sales	1. Total Amount 2. Louis chandise and/or charges for services vices		
Description of Items Used as Ratios  1. Net sales of merc A. Sales  B. Charges for ser	1. Total Amount 2. Louis chandise and/or charges for services vices		
Description of Items Used as Ratios  1. Net sales of mercond.  A. Sales  B. Charges for ser  C. Other gross app	1. Total Amount 2. Louis chandise and/or charges for services vices		
Description of Items Used as Ratios  1. Net sales of mercond.  A. Sales  B. Charges for ser  C. Other gross app	1. Total Amount 2. Louis chandise and/or charges for services  vices  cortionable income		
Description of Items Used as Ratios  1. Net sales of merconder A. Sales  B. Charges for seronder C. Other gross appointment of the Control of	1. Total Amount 2. Louis chandise and/or charges for services  vices  cortionable income	iana Amount	3. Percent
Description of Items Used as Ratios  1. Net sales of merconder A. Sales  B. Charges for seronder C. Other gross appointment of the Control of	1. Total Amount 2. Louis chandise and/or charges for services  vices  portionable income  a amounts in Columns 1 and 2.  s businesses only- Enter total wages, salaries, and other personal service compensate	iana Amount	3. Percent
Description of Items Used as Ratios  1. Net sales of mercond A. Sales  B. Charges for ser  C. Other gross approximately approxim	1. Total Amount 2. Louis chandise and/or charges for services  vices  portionable income  a mounts in Columns 1 and 2.  Se businesses only- Enter total wages, salaries, and other personal service compensate ratio not used, check box.  Se businesses only- Income tax property ratio – Enter percentage from Schedule F, Lie	ion paid during the year.	3. Percent
Description of Items Used as Ratios  1. Net sales of merconder A. Sales  B. Charges for seron control of the Items Used as Ratios  C. Other gross appoints of the Items Used as A. Sales  D. Total – Add the Items of	1. Total Amount 2. Louis chandise and/or charges for services  vices  portionable income  a amounts in Columns 1 and 2.  Subsinesses only- Enter total wages, salaries, and other personal service compensativation of used, check box.  Subsinesses only- Income tax property ratio – Enter percentage from Schedule F, Lieck box.  In sprimarily in the oil and gas business, enter ratio from Line 1D, Column 3.	iiana Amount  ion paid during the year.	3. Percent
Description of Items Used as Ratios  1. Net sales of merconder A. Sales  B. Charges for seron control of the Items Used as Ratios  D. Total – Add the Items of th	1. Total Amount 2. Louis chandise and/or charges for services  vices  portionable income  the amounts in Columns 1 and 2.  Is businesses only- Enter total wages, salaries, and other personal service compensate ratio not used, check box.  Is businesses only- Income tax property ratio – Enter percentage from Schedule F, Lieck box.  Ins primarily in the oil and gas business, enter ratio from Line 1D, Column 3. heck box.	iiana Amount  ion paid during the year.	3. Percent



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.					

