


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 |

2024
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)

 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="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"/>
C. Federal net income	<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"/>
D. Gross revenues	<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"/>
E. Total assets	<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"/>
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 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)?	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"/> <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		

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 ➤	

 PTIN, FEIN, or LDR Account Number
 of Paid Preparer

 For Office
 Use Only.

65801



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 Deductions

   65802

	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. 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.	
4. Louisiana net income from all sources – The amount should agree with Schedule G, Line 23.	

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



Located in Louisiana

□ □ □ □ □ %



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



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
1. Federal net income	<input type="checkbox"/> <input type="text"/>
2. Additions to federal net income:	
a. Total additions – Attach schedule.	<input type="text"/>
3. Subtractions from federal net income:	
a. Bank dividends (See instructions.)	<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. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C	<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="checkbox"/> <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	<input type="text"/>	<input type="text"/>	
B. Charges for services	<input type="text"/>	<input type="text"/>	
C. Other gross apportionable income	<input type="text"/>	<input type="text"/>	
D. Total – Add the amounts in Columns 1 and 2.	<input type="text"/>	<input type="text"/>	<input type="text"/> %
2. For certain oil & gas businesses only- Enter total wages, salaries, and other personal service compensation paid during the year. See instructions. If ratio not used, check box.	<input type="text"/>	<input type="text"/>	<input type="text"/> %
3. For certain oil & gas businesses only- Income tax property ratio – Enter percentage from Schedule F, Line 24. See instructions. If ratio not used, check box.	<input type="text"/>	<input type="text"/>	<input type="text"/> %
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. If ratio not used, check box.	<input type="text"/>	<input type="text"/>	<input type="text"/> %
5. Total of percents in Column 3			<input type="text"/> %
6. Average of percents – Divide Line 5 by applicable number of ratios.			<input type="text"/> %



Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate PartnersSee 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"/>

