



**Fiduciary Income Tax Return**  
(For estates and trusts)  
P.O. Box 3440  
Baton Rouge, LA 70821-3440

For calendar year \_\_\_\_\_ or other taxable year  
beginning \_\_\_\_\_, and ending \_\_\_\_\_  
(month, day, year) (month, day, year)

Please do not write in this space.

|                                                                                                                                                                    |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>A</b> Mark applicable boxes.</p> <input type="checkbox"/> Initial return<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Final return | <p>Name of estate or trust</p> <hr/> <p>Name and title of fiduciary</p> <hr/> <p>Number, street, and room or suite number</p> <hr/> <p>City or Town, State, and ZIP</p> | <p><b>C</b> Federal Identification Number</p> <hr/> <p><b>D</b> Date entity created</p> <hr/> <p><b>E</b> Type of entity</p> <input type="checkbox"/> Decedent's estate<br><input type="checkbox"/> Simple trust<br><input type="checkbox"/> Complex trust<br><input type="checkbox"/> Grantor type trust<br><input type="checkbox"/> Other |
| <p><b>B</b> Number of Schedules K-1 attached.</p>                                                                                                                  |                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                             |

**Computation of Income**

|                     |                                                                                                                                                                                                                                                                           |    |  |    |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|----|
| 1                   | Federal taxable income (before Income Distribution Deduction)(Enter the amount from your federal Form 1041. If you use Louisiana Schedule A, Computation of Louisiana taxable income before distribution deduction, leave Lines 1, 2, and 3 blank and begin with Line 4.) | 1  |  | \$ |
| <b>Additions</b>    |                                                                                                                                                                                                                                                                           |    |  |    |
| 2A                  | Net income tax paid to any state or political or municipal subdivision                                                                                                                                                                                                    | 2A |  |    |
| 2B                  | Interest income from other states and their political or municipal subdivisions                                                                                                                                                                                           | 2B |  |    |
| 2C                  | Total (Add Lines 2A and 2B.)                                                                                                                                                                                                                                              | 2C |  |    |
| <b>Subtractions</b> |                                                                                                                                                                                                                                                                           |    |  |    |
| 3A                  | Interest on U.S. government obligations                                                                                                                                                                                                                                   | 3A |  |    |
| 3B                  | Depletion in excess of federal depletion.                                                                                                                                                                                                                                 | 3B |  |    |
| 3C                  | S Bank Exclusion (See instructions.)                                                                                                                                                                                                                                      | 3C |  |    |
| 3D                  | Total (Add Lines 3A through 3C.)                                                                                                                                                                                                                                          | 3D |  |    |
| 4                   | Louisiana taxable income before income distribution deduction (Enter the amount of Line 1 plus Line 2C, minus Line 3D or the amount from Line 12 of Louisiana Schedule A.)                                                                                                | 4  |  |    |
| 5                   | Less Louisiana income distribution deduction                                                                                                                                                                                                                              | 5  |  |    |
| 6                   | Louisiana taxable income before federal income taxes (Subtract Line 5 from Line 4.)                                                                                                                                                                                       | 6  |  |    |
| 7                   | Less federal income tax deduction                                                                                                                                                                                                                                         | 7  |  |    |
| 8                   | Louisiana taxable income (Subtract Line 7 from Line 6.)                                                                                                                                                                                                                   | 8  |  | \$ |

**Computation of Tax**

|     |                                                                                                                                                       |                           |                                                               |               |                      |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------|---------------|----------------------|
| 9   | First bracket (First \$10,000 of Line 8)                                                                                                              |                           | Subtract Line 10 from Line 9 and enter the result in box 10A. |               | <b>Amount of tax</b> |
| 10  | Less personal exemption (See instructions.)                                                                                                           | 10A                       |                                                               | Taxable at 2% | \$                   |
| 11  | Second bracket (Next \$40,000 of Line 8)                                                                                                              | 11                        |                                                               | Taxable at 4% |                      |
| 12  | Third bracket (Amount of Line 8 in excess of \$50,000)                                                                                                | 12                        |                                                               | Taxable at 6% |                      |
| 13  | Total tax (Add Lines 10, 11, and 12.)                                                                                                                 | 13                        |                                                               |               |                      |
| 14A | Less credit allowed resident fiduciaries for net income taxes paid to a state other than Louisiana. (Copy of other state's return must be submitted.) | 14A                       |                                                               |               |                      |
| 14B | Other credits (Attach schedule.)                                                                                                                      | 14B                       |                                                               |               |                      |
| 15  | Total tax after credits (Subtract Lines 14A and 14B from Line 13.)                                                                                    | 15                        |                                                               |               |                      |
| 16  | Previous payments (Include extensions, pre-payments, and payments made by Composite Partnership filing.)                                              | 16                        |                                                               |               |                      |
| 17  | Amount owed (Subtract Line 16 from Line 15.)                                                                                                          | 17                        |                                                               |               |                      |
| 18  | Total interest and penalty 18A. Interest _____ 18B. Penalty _____                                                                                     | 18                        |                                                               |               |                      |
| 19  | Total amount due (Add Lines 17 and 18.)                                                                                                               | <b>Pay this amount. ►</b> |                                                               |               |                      |
| 20  | Overpayment: Refund \$ _____ Credit to 2008 \$ _____                                                                                                  | 20                        |                                                               |               | \$                   |

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

|                                                          |           |                   |
|----------------------------------------------------------|-----------|-------------------|
| Signature of fiduciary or officer representing fiduciary | Telephone | Date (mm/dd/yyyy) |
| Address                                                  | City      | State ZIP         |
| Signature of preparer other than fiduciary               | Telephone | Date (mm/dd/yyyy) |
| Address                                                  | City      | State ZIP         |

**Schedule A – Computation of Louisiana taxable income before income distribution deduction**

|                                                                                                                                                                                           |    |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. Federal taxable income before income distribution deduction .....                                                                                                                      | \$ |  |
| 2. Net income taxes paid to any state or political or municipal subdivision .....                                                                                                         | \$ |  |
| 3. Less: (A) Any income that is exempt from taxation under the laws<br>of Louisiana or that Louisiana is prohibited from taxing<br>by the Constitution or laws of the United States ..... |    |  |
| (B) Depletion allowed under Louisiana law in excess of<br>federal depletion .....                                                                                                         |    |  |
| (C) S-Bank exclusion .....                                                                                                                                                                |    |  |
| 4. Total subtractions (Add Lines 3A through 3C.) .....                                                                                                                                    |    |  |
| 5. Modified federal taxable income (Enter the amount of Line 1 plus Line 2, minus Line 4.) .....                                                                                          | \$ |  |
| <b>Modified federal taxable income allocated or apportioned to Louisiana</b>                                                                                                              |    |  |
| 6. Rents and royalties (See instructions. Attach schedule.) .....                                                                                                                         |    |  |
| 7. Gain or loss on sale of assets (See instructions. Attach schedule.) ..                                                                                                                 |    |  |
| 8. Other allocable income (See instructions. Attach schedule.) .....                                                                                                                      |    |  |
| 9. Income apportioned to Louisiana (See instructions.) .....                                                                                                                              |    |  |
| 10. Modified federal taxable income allocated and apportioned to Louisiana (Add Lines 6, 7, 8, and 9.) .....                                                                              | \$ |  |
| 11. Less federal itemized deductions attributable to Louisiana (See instructions.) .....                                                                                                  | \$ |  |
| 12. Louisiana taxable income before income distribution deduction.<br>(Subtract Line 11 from 10 and enter result here and on Form IT-541, Line 4.) .....                                  | \$ |  |

**Schedule B – Distributive shares of beneficiaries**

Name, address, and Social Security Number of each beneficiary as shown on their individual income tax return (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.                     |                                 | %                                 |                                                       |
| b.                     |                                 | %                                 |                                                       |
| c.                     |                                 | %                                 |                                                       |
| d.                     |                                 | %                                 |                                                       |
| e.                     |                                 | %                                 |                                                       |
| f.                     |                                 | %                                 |                                                       |
| <b>Total</b>           |                                 | <b>100%</b>                       |                                                       |

**Schedule C – Federal income tax deduction**

|                                                                                                                |    |   |
|----------------------------------------------------------------------------------------------------------------|----|---|
| 1. Louisiana income before federal income tax deduction .....                                                  | \$ |   |
| 2. Adjustment to convert Louisiana net income to a federal basis:                                              |    |   |
| _____ \$ _____                                                                                                 |    |   |
| _____ \$ _____                                                                                                 |    |   |
| _____ \$ _____                                                                                                 |    |   |
| Net adjustment                                                                                                 | \$ |   |
| 3. Louisiana income on a federal basis (Subtract Line 2 from Line 1.) .....                                    |    |   |
| 4. Less Louisiana income taxed at special rates .....                                                          |    |   |
| 5. Louisiana ordinary income on a federal basis (Subtract Line 4 from Line 3.) .....                           |    |   |
| 6. Federal taxable income .....                                                                                |    |   |
| 7. Less federal income taxed at special rates .....                                                            |    |   |
| 8. Federal net income—Ordinary (Subtract Line 7 from Line 6.) .....                                            |    |   |
| 9. Ratio—Louisiana Ordinary/Federal Ordinary (Divide Line 5 by Line 8.) .....                                  |    | % |
| 10. Ratio—Louisiana Special/Federal Special (Divide Line 4 by Line 7.) .....                                   |    | % |
| 11. Federal income tax liability .....                                                                         |    |   |
| 12. Less federal special rates tax .....                                                                       |    |   |
| 13. Less alternative minimum tax .....                                                                         |    |   |
| 14. Federal ordinary tax (Subtract Lines 12 and 13 from Line 11.) .....                                        |    |   |
| 15. Federal income tax attributable to Louisiana ordinary income (Multiply Line 14 by Line 9.) .....           |    |   |
| 16. Federal income tax on Louisiana income taxed at special rates (Multiply Line 12 by Line 10.) .....         |    |   |
| 17. Federal income tax disaster relief credits .....                                                           |    |   |
| 18. Federal income tax disaster relief credits attributable to Louisiana (Multiply Line 17 by Line 9.)         |    |   |
| 19. Federal income tax deduction.(Add Lines 15, 16, and 18.) Print the result here and on Form IT-541, Line 7. | \$ |   |