



**Fiduciary Income Tax Return**

**Mail to:**  
Louisiana Department of Revenue  
P. O. Box 3440  
Baton Rouge, LA 70821-3440

**2023**

- Mark box if:**
- Calendar Year filer
  - Fiscal Year filer  
*(Enter dates below)*
  - Short period return  
*(Enter dates below)*

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

Begun

Ended

**Mark all Applicable Boxes:**

- Initial Return
- Amended Return
- Final Return
- Resident Trust
- Nonresident Trust
- Address Change

**LDR Account Number:**

**Federal Identification Number:**

Name of Estate or Trust		
Name of Estate or Trust continued		
Address	Unit Type	Unit Number
City	State	ZIP
Foreign Nation, if not United States <i>(do not abbreviate)</i>		

NAICS code

Date entity was created:   
(mmddyyyy)

Number of Schedules K-1 attached:

Type of entity code(s)

**Computation of Income**

1	Federal taxable income before modifications. See Instructions. When using Louisiana Schedule A, (Computation of Louisiana taxable income before income distribution deduction), leave Lines 1, 2, and 3 blank and begin with Line 4.	1	<input type="text"/>
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**Additions**

2A	Net income tax paid to any state or political or municipal subdivision	2A	<input type="text"/>
2B	Interest income from other states and their political or municipal subdivisions	2B	<input type="text"/>
2C	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Charitable Organization Credit	2C	<input type="text"/>
2D	Add Back of Pass – Through Entity Loss	2D	<input type="text"/>
2E	Federal Exemption	2E	<input type="text"/>
2F	Federal Income Distribution Deduction	2F	<input type="text"/>
2G	Total – Add Lines 2A through 2F.	2G	<input type="text"/>

**Subtractions**

3A	Interest and dividends on U.S. government obligations	3A	<input type="text"/>
3B	Depletion in excess of federal depletion	3B	<input type="text"/>
3C	S Bank Exclusion – See the instructions.	3C	<input type="text"/>
3D	Pass – Through Entity Exclusion	3D	<input type="text"/>
3E	Exemption	3E	<input type="text"/>
3F	Other	3F	<input type="text"/>
3G	Total – Add Lines 3A through 3F.	3G	<input type="text"/>



**FOR OFFICE USE ONLY**

Field Flag

**18471**

LDR Account Number:

4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2G, less Line 3G, OR enter the amount from Form IT-541, Schedule A, Line 13. If using the amount from Form IT-541, Schedule A, please check box. <input type="checkbox"/>	4
5	Less Louisiana income distribution deduction from Schedule C, Line g.	5
6	Louisiana taxable income – Subtract Line 5 from Line 4. <input checked="" type="checkbox"/>	6
7	Total tax – See Worksheet 1, Calculation of Income Tax. Enter a "1" in the box if a foreign estate or trust electing to be taxed on total gross income from Louisiana sources at the rate of 5%. <input type="checkbox"/>	7
8	<b>Resident only:</b> Credit for net income taxes paid to other states by resident estates and trusts – Completed Form R-10606 and a copy of the other state's return must be submitted.	8
9	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.	9
10	Total income tax after priority 1 credits – Subtract Lines 8 and 9 from Line 7.	10
11	Refundable priority 2 credits – From Schedule RC-P2, Line 9.	11
12	Tax liability after priority 2 credits – See the instructions.	12
13	Overpayment after priority 2 credits – See the instructions.	13
14	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.	14
15	Tax after priority 3 credits – See the instructions.	15
16	Overpayment after priority 2 credits – Enter the amount from Line 13.	16
17	Refundable priority 4 credits – From Schedule RC-P4, Line 6.	17
18	Amount of credit carried forward from 2022.	18
19	<b>Nonresident only:</b> Amount paid on your behalf by a Composite Partnership Filing Enter name of partnership _____	19
20	Amount of Louisiana Tax Withheld For 2023 – Attach Forms W-2 and 1099. <input checked="" type="checkbox"/>	20
21	Amount of Estimated Payments for 2023 and Amount of Extension Payment – From Schedule D, Line 6.	21
22	Total Refundable Tax Credits and Payments – Add Lines 16 through 21.	22
23	Overpayment – If Line 22 is greater than Line 15, subtract Line 15 from Line 22. Otherwise, go to Line 26.	23
24	Amount of Line 23 to be credited to 2024 Income tax	24

Input grid for tax amounts, consisting of a header row for the LDR Account Number followed by 24 rows of boxes for digits and a final box for cents (00).



LDR Account Number:

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25	Amount to be refunded – Subtract Line 24 from Line 23.	25
26	Amount owed – If Line 15 is greater than Line 22, subtract Line 22 from Line 15.	26
27	Interest – From the Interest Calculation Worksheet Line 5.	27
28	Delinquent filing penalty – From the Delinquent Filing Penalty Calculation Worksheet Line 3.	28
29	Delinquent payment penalty – From the Delinquent Payment Penalty Calculation Worksheet Line 7.	29
30	Total amount due – Add Lines 26 through 29. <b>PAY THIS AMOUNT.</b>	30

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										00
										00

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.

Print Name of Fiduciary		Title of Fiduciary		
Signature of Fiduciary or officer representing Fiduciary		Telephone		Date (mm/dd/yyyy)
Address		City	State	ZIP

<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.

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18473

LDR Account Number:

**Schedule NRC-P1 – Nonrefundable Priority 1 Credits**

Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
7. <b>Other Nonrefundable Priority 1 Credits:</b> Add credit amounts in Lines 1 through 6. Enter here and on Form IT-541, Line 9.		<input type="text"/>

Description	Code	Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150	Donations to Public Schools	170
Bone Marrow	120	Debt Issuance	155	Other	199

**Schedule RC-P4 – Refundable Priority 4 Credits**

Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
2.	<input type="text"/> F	<input type="text"/>
3.	<input type="text"/> F	<input type="text"/>
4.	<input type="text"/> F	<input type="text"/>
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/>
6. <b>Refundable Priority 4 Credits:</b> Add credit amounts in Lines 1 through 5. Enter the result here and on Form IT-541, Line 17.		<input type="text"/>

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



LDR Account Number:

**Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Credits**

Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
2. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
3. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
4. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
5. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Previously Unemployed	208	Donation to School Tuition Organization	424	LA Import	460	Ad Valorem Natural Gas Credit Carried Forward	502
New Jobs Credit	224	QMC Music Job Creation Credit	454	LA Work Opportunity	461	Atchafalaya Trace	504
Eligible Re-entrants	228	Neighborhood Assistance	457	Youth Jobs	462	Cane River Heritage Area	506
Apprenticeship (2007)	236	Research and Development	458	Apprenticeship (2022)	463	Ports of Louisiana Investor	508
Tax Equalization	305	Ports of Louisiana Import Export Cargo	459	Donation to Qualified Foster Care Charitable Organization	464	Enterprise Zone	510
Manufacturing Establishments	310			Inventory Tax Credit Carried Forward & ITEP	500	Recycling Credit	550
Other	399					Other	599
Refunds by Utilities	412						

**Schedule NRC-P3 – Part II – Transferable, Nonrefundable Priority 3 Credits**

Description	Code	Credit Amount
7. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
7A. <input type="text"/>		
8. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
8A. <input type="text"/>		
9. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
9A. <input type="text"/>		
10. <b>Nonrefundable Priority 3 Credits:</b> Add credit amounts in Lines 1 through 9. Enter here and on Form IT-541, Line 14.		<input type="text"/>

**IMPORTANT! These codes must be claimed on Lines 7 through 9.**

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Capital Company	257	New Markets	259	Angel Investor	262
Research and Development	252	LCDFI Credit	258	Motion Picture Infrastructure	261	Other	299
Historic Structures	253						



LDR Account Number:

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Schedule RC-P2 – Part I – Refundable Priority 2 Credits		
Description	Code	Credit Amount
1. <span style="float: right;">■</span>	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> F	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
2.	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> F	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
3.	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> F	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
4.	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> F	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
5. <span style="float: right;">■</span>	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> F	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits		
Description	Code	Credit Amount
6. Musical and Theatrical Production <span style="float: right;">■</span>	<span style="border: 1px solid black; padding: 2px;">6</span> <span style="border: 1px solid black; padding: 2px;">2</span> <span style="border: 1px solid black; padding: 2px;">F</span>	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
6A. <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>		
7. Musical and Theatrical Production	<span style="border: 1px solid black; padding: 2px;">6</span> <span style="border: 1px solid black; padding: 2px;">2</span> <span style="border: 1px solid black; padding: 2px;">F</span>	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
7A. <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>		
8. Musical and Theatrical Production	<span style="border: 1px solid black; padding: 2px;">6</span> <span style="border: 1px solid black; padding: 2px;">2</span> <span style="border: 1px solid black; padding: 2px;">F</span>	<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>
8A. <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>		
9. <b>Refundable Priority 2 Credits:</b> Add credit amounts in Lines 1 through 8. Enter the result here and on Form IT-541, Line 11.		<span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> , <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span> . <span style="border: 1px solid black; padding: 2px;"> </span> <span style="border: 1px solid black; padding: 2px;"> </span>

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Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
Retention and Modernization	70F
Digital Interactive Media and Software	73F

Description	Code
Funeral and Burial Expense for a Pregnancy-related Death	77F
Other Refundable	80F

■



■

**Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction**

1	Federal taxable income before the exemption and income distribution deduction	1		
2	Net income taxes paid to any state or political or municipal subdivision	2		
3	Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Charitable Organization Credit	3		
4	Add Back of Pass – Through Entity Loss	4		
<b>Subtractions</b>				
5A	Any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the Constitution or laws of the United States	5A		
5B	Depletion allowed under Louisiana law in excess of federal depletion	5B		
5C	S-Bank exclusion	5C		
5D	Pass – Through Entity Exclusion	5D		
5E	Other	5E		
5F	Total subtractions – Add Lines 5A through 5E.	5F		
6	Modified federal taxable income – Add Lines 1, 2, 3, & 4, subtract Line 5F, and enter the result.	6		
<b>Modified Federal Taxable Income Allocated or Apportioned to Louisiana</b>				
7	Allocable income from all sources – See instructions. Attach schedule supporting each amount.	7		
7A	Net rents and royalties from immovable or corporeal movable property	7A		
7B	Royalties from the use of patents, trademarks, etc.	7B		
7C	Income from estates, trusts, and partnerships	7C		
7D	Income from construction, repair, etc.	7D		
7E	Other allocable income – See instructions.	7E		
7F	Total allocable income from all sources – Add Lines 7A through 7E.	7F		
8	Net income subject to apportionment – Subtract Line 7F from Line 6.	8		
9	Net income apportioned to Louisiana – Multiply Line 8 by the percentage from Schedule B, Line 7. See the instructions.	9		
10	Allocable income from Louisiana sources – See the instructions. Attach schedule supporting each amount.	10		
10A	Net rents and royalties from immovable or corporeal movable property	10A		
10B	Royalties from the use of patents, trademarks, etc.	10B		
10C	Income from estates, trusts, and partnerships	10C		
10D	Income from construction, repair, etc.	10D		
10E	Other allocable income – See the instructions.	10E		
10F	Total allocable income from Louisiana sources – Add Lines 10A through 10E.	10F		
11	Modified federal taxable income allocated and apportioned to Louisiana – Add Lines 9 and 10F and enter the result.	11		
12	Less federal itemized deductions attributable to Louisiana – See the instructions.	12		
13	Louisiana taxable income before income distribution deduction – Subtract Line 12 from Line 11. Enter the result here and on Form IT-541, Line 4.	13		



**Schedule B – Computation of Apportionment Percent**

Description of items used as factors	1. Total amount per Federal Return	2. Total Louisiana Amount	3. Factor ratios (%)
1. Net sales of merchandise and/or charges for services			
A. Sales where goods, merchandise, or property is received in Louisiana by the purchaser			
B. Charges for services performed in Louisiana			
C. Other gross apportionable income attributable to Louisiana			
D. Total – In Column 1, enter total net sales and charges for services. In Column 2, add Lines 1A, 1B, and 1C and enter the result on Line 1D. Divide Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
2. Wages, salaries, and other personal service compensation paid during the year. Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
3. Income tax property ratio – Enter amounts in Column 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
4. Loans made during the year – Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D. <input type="checkbox"/>			%
6. Add percentages under Column 3, Lines 1D, 2, 3, 4, and 5 and enter result.			%
7. Average of percents – Line 6 divided by the number of factors used.			%

**Schedule C – Distributive Shares of Beneficiaries**

List Social Security Number, Name, and Address of each beneficiary as shown on their individual income tax return Form 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.		%	
g. Total Distribution. Enter the Results on Form IT-541, Line 5.		100%	





<b>Schedule D – Summary of Estimated Tax Payments</b>				
		Check Number	Date	Amount
1	First quarter estimated payment			
2	Second quarter estimated payment			
3	Third quarter estimated payment			
4	Fourth quarter estimated payment			
5	Extension Payment			
6	Total – Add Lines 1 through 5.			

