



Fiduciary Income Tax Return

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

2022

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

Income (mm/dd/yy)

Began
Ended

Mark all Applicable Boxes:

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

LDR Account Number:

Federal Identification Number:

Foreign Nation, if not United States (do not abbreviate)

NAICS code **Date entity was created:** (mmdyyy)

Number of Schedules K-1 attached: **Type of entity code(s)** **DEV ID:**

Computation of Income

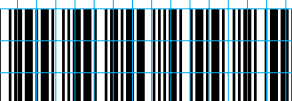
Federal taxable income before modifications. See Instructions. When using Louisiana Schedule A, (Computation of Louisiana taxable income before income distribution deduction), leave Lines 1, 2, and 3 blank and begin with Line 4.

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 Organization Credit	2C	<input type="text"/>
2D	Federal Exemption	2D	<input type="text"/>
2E	Federal Income Distribution Deduction	2E	<input type="text"/>
2F	Total – Add Lines 2A through 2E.	2F	<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	3C	<input type="text"/>
3D	Exemption	3D	<input type="text"/>
3E	Other	3E	<input type="text"/>
3F	Total – Add Lines 3A through 3E.	3F	<input type="text"/>



FOR OFFICE USE ONLY

Field
 Flag

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LDR Account Number: [Redacted]

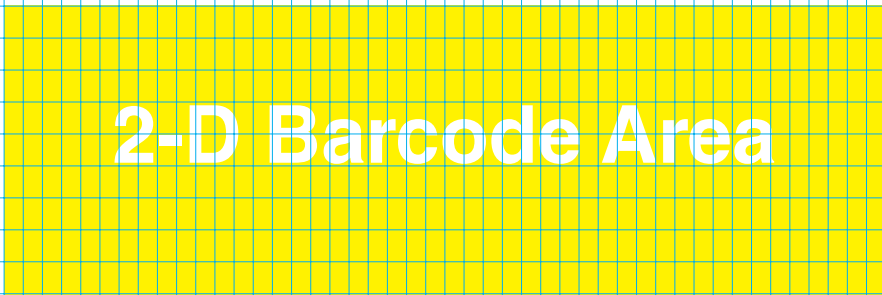
4			
4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2F, less Line 3F, OR enter the amount from Form IT-541, Schedule A, Line 13. If using the amount from Form IT-541, Schedule A, please check box.	4	[Redacted]
5	Less Louisiana income distribution deduction from Schedule C, Line g.	5	[Redacted]
6	Louisiana taxable income – Subtract Line 5 from Line 4.	6	[Redacted]
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%.	7	[Redacted]
8	Resident only: 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	[Redacted]
9	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.	9	[Redacted]
10	Total income tax after priority 1 credits – Subtract Lines 8 and 9 from Line 7.	10	[Redacted]
11	Refundable priority 2 credits – From Schedule RC-P2, Line 9.	11	[Redacted]
12	Tax liability after priority 2 credits – See the instructions.	12	[Redacted]
13	Overpayment after priority 2 credits – See the instructions.	13	[Redacted]
14	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.	14	[Redacted]
15	Tax after priority 3 credits – See the instructions.	15	[Redacted]
16	Overpayment after priority 2 credits – Enter the amount from Line 13.	16	[Redacted]
17	Refundable priority 4 credits – From Schedule RC-P4, Line 6.	17	[Redacted]
18	Amount of credit carried forward from 2021	18	[Redacted]
19	Nonresident only: Amount paid on your behalf by a Composite Partnership Filing Enter name of partnership _____	19	[Redacted]
20	Amount of Louisiana Tax Withheld For 2022 – Attach Forms W-2 and 1099.	20	[Redacted]
21	Amount of Estimated Payments for 2022 and Amount of Extension Payment – From Schedule D, Line 6.	21	[Redacted]
22	Total Refundable Tax Credits and Payments – Add Lines 16 through 21.	22	[Redacted]
23	Overpayment – If Line 22 is greater than Line 15, subtract Line 15 from Line 22. Otherwise, go to Line 26.	23	[Redacted]
24	Amount of Line 23 to be credited to 2023 Income tax	24	[Redacted]



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LDR Account Number: [REDACTED]


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



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

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	18383
For Office Use Only. <input type="checkbox"/>		

LDR Account Number: [Redacted]

Schedule NRC-P1 – Nonrefundable Priority 1 Credits

Description **Code** **Credit Amount**

1.	[Redacted]	[Redacted]	[Redacted]
2.		[Redacted]	[Redacted]
3.		[Redacted]	[Redacted]
4.		[Redacted]	[Redacted]
5.		[Redacted]	[Redacted]
6.	[Redacted]	[Redacted]	[Redacted]
7.	Other Nonrefundable Priority 1 Credits: Add credit amounts in Lines 1 through 6. Enter here and on IT-541, Line 9.		[Redacted]

Schedule RC-P4 – Refundable Priority 4 Credits

Description **Code** **Credit Amount**

1.	[Redacted]	[Redacted]	[Redacted]
2.		[Redacted]	[Redacted]
3.		[Redacted]	[Redacted]
4.		[Redacted]	[Redacted]
5.	[Redacted]	[Redacted]	[Redacted]
6.	Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on IT-541, Line 17.		[Redacted]



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LDR Account Number: [Redacted]

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

Description	Code	Credit Amount
1. [Redacted]	[Redacted]	[Redacted]
2. [Redacted]	[Redacted]	[Redacted]
3. [Redacted]	[Redacted]	[Redacted]
4. [Redacted]	[Redacted]	[Redacted]
5. [Redacted]	[Redacted]	[Redacted]
6. [Redacted]	[Redacted]	[Redacted]

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

Description	Code	Credit Amount
7. [Redacted]	[Redacted]	[Redacted]
8. [Redacted]	[Redacted]	[Redacted]
9. [Redacted]	[Redacted]	[Redacted]
10. Nonrefundable Priority 3 Credits: Add credit amounts in Lines 1 through 9. Enter here and on IT-541, Line 14.		[Redacted]



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LDR Account Number: [Redacted]

Schedule RC-P2 – Part I – Refundable Priority 2 Credits

Description	Code	Credit Amount
1. [Redacted]	[Redacted]	[Redacted]
2. [Redacted]	[Redacted]	[Redacted]
3. [Redacted]	[Redacted]	[Redacted]
4. [Redacted]	[Redacted]	[Redacted]
5. [Redacted]	[Redacted]	[Redacted]

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits

Description	Code	Credit Amount
6. Musical and Theatrical Production [Redacted]	[Redacted]	[Redacted]
7. Musical and Theatrical Production [Redacted]	[Redacted]	[Redacted]
8. Musical and Theatrical Production [Redacted]	[Redacted]	[Redacted]
9. Refundable Priority 2 Credits: Add credit amounts in Lines 1 through 8. Enter the result here and on IT-541, Line 11. [Redacted]		[Redacted]



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2019 CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule NRC-P1 – Nonrefundable Priority 1 Credits

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

Schedule RC-P4 – Refundable Priority 4 Credits

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

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

Description	Code	Description	Code
Previously Unemployed	208	LA Import	460
New Jobs Credit	224	LA Work Opportunity	461
Eligible Re-entrants	228	Youth Job	462
Apprenticeship 2007	236	Apprenticeship (2022)	463
Biomed/University Research	300	Donation to Qualified Foster Care Charitable Organization	464
Tax Equalization	305	Inventory Tax Credit Carried Forward and ITEP	500
Manufacturing Establishments	310	Ad Valorem Natural Gas Credit Carried Forward	502
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399	Atchafalaya Trace	504
Refunds by Utilities	412	Cane River Heritage Area	506
Donation to School Tuition Organization	424	Ports of Louisiana Investor	508
QMC Music Job Creation Credit	454	Enterprise Zone	510
Neighborhood Assistance	457	Recycling Credit	550
Research and Development	458	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	599
Ports of Louisiana Import Export Cargo	459		

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

Description	Code	Description	Code
Motion Picture Investment	251	LCDFI Credit	258
Research and Development	252	New Markets	259
Historic Structures	253	Motion Picture Infrastructure	261
Digital Interactive Media	254	Angel Investor	262
Capital Company	257	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299

Schedule RC-P2 – Part I – Refundable Priority 2 Credits

Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Retention and Modernization	70F
Telephone Company Property	54F	Digital Interactive Media and Software	73F
Prison Industry Enhancement	55F	Funeral and Burial Expense for a Pregnancy-related Death	77F
Milk Producers	58F	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F
Technology Commercialization	59F		

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits

Description	Code
Musical and Theatrical Productions.....	62F

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		
Subtractions				
4A	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	4A		
4B	Depletion allowed under Louisiana law in excess of federal depletion	4B		
4C	S-Bank exclusion	4C		
4D	Other	4D		
5	Total subtractions – Add Lines 4A through 4D.	5		
6	Modified federal taxable income – Add Lines 1, 2 & 3, subtract Line 5, and enter the result.	6		
Modified Federal Taxable Income Allocated or Apportioned to Louisiana				
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		



IT-541-2D 1/23 Schedules B and C LDR Account Number ▶

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.			%
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.			%
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.			%
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.			%
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D.			%
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 IT-541, Line 5.		100%	



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Schedule D— Summary of Estimated Tax Payments

	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.		

