



**LOUISIANA**  
DEPARTMENT OF REVENUE

**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

- 1 Schedule A, (Computation of Louisiana taxable income before income distribution deduction), 1
- 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**
- 2B Interest income from other states and their political or municipal subdivisions **2B**
- 2C Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit **2C**
- 2D Federal Exemption **2D**
- 2E Federal Income Distribution Deduction **2E**
- 2F Total – Add Lines 2A through 2E. **2F**

**Subtractions**

- 3A Interest and dividends on U.S. government obligations **3A**
- 3B Depletion in excess of federal depletion **3B**
- 3C S Bank Exclusion **3C**
- 3D Exemption **3D**
- 3E Other **3E**
- 3F Total – Add Lines 3A through 3E. **3F**



**FOR OFFICE USE ONLY**

Field Flag

LDR Account Number:

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	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
5	Less Louisiana income distribution deduction from Schedule C, Line g.	5	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
6	Louisiana taxable income – Subtract Line 5 from Line 4.	6	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
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	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
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	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
9	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.	9	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
10	Total income tax after priority 1 credits – Subtract Lines 8 and 9 from Line 7.	10	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
11	Refundable priority 2 credits – From Schedule RC-P2, Line 9.	11	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
12	Tax liability after priority 2 credits – See the instructions.	12	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
13	Overpayment after priority 2 credits – See the instructions.	13	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
14	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.	14	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
15	Tax after priority 3 credits – See the instructions.	15	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
16	Overpayment after priority 2 credits – Enter the amount from Line 13.	16	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
17	Refundable priority 4 credits – From Schedule RC-P4, Line 6.	17	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
18	Amount of credit carried forward from 2021	18	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
19	<b>Nonresident only:</b> Amount paid on your behalf by a Composite Partnership Filing Enter name of partnership _____	19	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
20	Amount of Louisiana Tax Withheld For 2022 – Attach Forms W-2 and 1099.	20	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
21	Amount of Estimated Payments for 2022 and Amount of Extension Payment – From Schedule D, Line 6.	21	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
22	Total Refundable Tax Credits and Payments – Add Lines 16 through 21.	22	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
23	Overpayment – If Line 22 is greater than Line 15, subtract Line 15 from Line 22. Otherwise, go to Line 26.	23	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>
24	Amount of Line 23 to be credited to 2023 Income tax	24	<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>



LDR Account Number:

25 Amount to be refunded – Subtract Line 24 from Line 23.	25	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
26 Amount owed – If Line 15 is greater than Line 22, subtract Line 22 from Line 15.	26	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
27 Interest – From the Interest Calculation Worksheet Line 5.	27	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
28 Delinquent filing penalty – From the Delinquent Filing Penalty Calculation Worksheet Line 3.	28	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
29 Delinquent payment penalty – From the Delinquent Payment Penalty Calculation Worksheet Line 7.	29	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
30 Total amount due – Add Lines 26 through 29.	<b>PAY THIS AMOUNT.</b> 30	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>



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.



**18383**

LDR Account Number:

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

Description	Code	Credit Amount
1. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
2. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
3. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
4. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
5. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
6. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
7. <b>Other Nonrefundable Priority 1 Credits:</b> Add credit amounts in Lines 1 through 6. Enter here and on IT-541, Line 9.		<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>

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

Description	Code	Credit Amount
1. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
2. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
3. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
4. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
5. _____	<span style="background-color: yellow; display: inline-block; width: 30px; height: 15px;"></span>	<span style="background-color: yellow; display: inline-block; width: 60px; height: 15px;"></span>
6. <b>Refundable Priority 4 Credits:</b> Add credit amounts in Lines 1 through 5. Enter the result here and on IT-541, Line 17.		<span style="background-color: yellow; display: inline-block; width: 100px; height: 15px;"></span>



LDR Account Number: [Redacted]

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

Description		Code	Credit Amount
1. _____	█	[Redacted]	[Redacted]
2. _____		[Redacted]	[Redacted]
3. _____		[Redacted]	[Redacted]
4. _____		[Redacted]	[Redacted]
5. _____		[Redacted]	[Redacted]
6. _____	█	[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. <b>Nonrefundable Priority 3 Credits:</b> Add credit amounts in Lines 1 through 9. Enter here and on IT-541, Line 14.			[Redacted]



LDR Account Number: [REDACTED]

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

Description	Code	Credit Amount
1. _____	[REDACTED]	[REDACTED]
2. _____	[REDACTED]	[REDACTED]
3. _____	[REDACTED]	[REDACTED]
4. _____	[REDACTED]	[REDACTED]
5. _____	[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. <b>Refundable Priority 2 Credits:</b> Add credit amounts in Lines 1 through 8. Enter the result here and on IT-541, Line 11.	[REDACTED]	[REDACTED]



**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

<b>Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction</b>			
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	
<b>Subtractions</b>			
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	
<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.			%
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%	



**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.			

