

Enter your LA Revenue Account Number here (Not FEIN):

Account number input field with a dash separator.

For office use only.

Louisiana Department of Revenue

Post Office Box 91011
Baton Rouge, LA 70821-9011

La Corporation Income Tax Return for 2017 and La Corporation Franchise Tax Return for 2018. Includes fields for calendar or fiscal year, dates begun/ended, and final/short period return options.

- Mark box if: Name change, Amended return, Entity is not required to file franchise tax, Entity is not required to file income tax, First time filing of this form, 2015 Legislation Recovery.

Legal Name, Trade Name, Address, City, State, ZIP

A. Federal Employer Identification Number, B. Federal taxable income, C. Federal income tax, D. Income tax apportionment percentage, E. Gross revenues, F. Total assets

G. NAICS code, H. Enter the state abbreviation for location of the principal place of business, I. Does the income of this corporation include the income of any disregarded entities?, J. Was the income of this corporation included in a consolidated federal income tax return?, K. If answered yes to J, enter FEIN of consolidated federal income tax return, L. Do the books of the corporation contain intercompany debt?, M. Enter the code for the federal form filed, N. Enter the code for the type of entity.

Yes/No checkboxes for questions I, J, L, M, N.

Computation of Income Tax - See instructions. 1A. Louisiana net income before loss adjustments and federal income tax deduction, 1B. Subchapter S corporation exclusion, 1C. Loss carryforward, 1C1. Loss carryforward utilized, 1C2. Act 123 loss utilization recovery, 1D. Federal income tax deduction, 1D1. Federal Disaster Relief Credits, 1E. Louisiana taxable income, 2. Louisiana income tax, 3. Nonrefundable income tax credits from Schedule NRC-P1, 4. Income tax after priority 1 credits

Computation of Franchise Tax - See instructions. 5A. Total capital stock, surplus, & undivided profits, 5B. Franchise tax apportionment percentage, 5C. Franchise taxable base, 6. Amount of assessed value of real and personal property in Louisiana in 2017, 7. Louisiana franchise tax, 8. Nonrefundable franchise tax credits from Schedule NRC-P1, 9. Franchise tax after priority 1 credits

IMPORTANT! All three (3) pages of this return MUST be mailed in along with completed schedules. Please sign and date the return on Page 3 and remit any amount due shown on Line 26, Column 3. Do not send cash.



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**Net Amount Due**

	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
10. Tax liability after priority 1 credits	10. _____	10. _____	
11. Louisiana Citizens Insurance Assessment Paid	11. _____		
11A. Louisiana Citizens Insurance Credit	11A. _____		
11B. Refundable credits from Schedule RC-P2	11B. _____	11B. _____	
12. Total priority 2 credits	12. _____	12. _____	
13. Tax liability after priority 2 credits	13. _____	13. _____	
14. Overpayment after priority 2 credits	14. _____	14. _____	
15. Nonrefundable credits from Schedule NRC-P3	15. _____	15. _____	
16. Tax liability after priority 3 credits	16. _____	16. _____	
17A. Overpayment after priority 2 credits	17A. _____	17A. _____	
17B. Refundable credits from Schedule RC-P4	17B. _____	17B. _____	
17C. Credit carryforward from prior year return	17C. _____	17C. _____	
17D. Estimated payments	17D. _____		
17E. Payment made with extension	17E. _____	17E. _____	
17F. Total refundable credits and payments	17F. _____	17F. _____	
18. Overpayment	18. _____	18. _____	
19. Tax due	19. _____	19. _____	
20. Amount of Income tax overpayment applied to franchise tax		20. _____	
21. Net Tax due		21. _____	
22. Interest	22. _____	22. _____	
23. Delinquent filing penalty	23. _____	23. _____	
24. Delinquent payment penalty	24. _____	24. _____	
25. Additional donation to The Military Family Assistance Fund	25. _____	25. _____	
26. Total amount due	26. _____	26. _____	

⬇️ **PAY THIS AMOUNT** ⬆️

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Net Amount Due			
	Col. 1 - Income tax	Col. 2 - Franchise tax	Col. 3 - Total
27. Net overpayment			
28. Amount of overpayment you want to donate to The Military Family Assistance Fund			
29. Amount of overpayment to be refunded			
30. Amount of overpayment to be credited to 2018			

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap).

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 he has any knowledge.

Signature of Officer	Title of Officer	
Print Name of Officer	Telephone	Date (mm/dd/yyyy)

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ►			Firm's EIN ►	
	Firm's Address ►			Telephone ►	

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Social Security Number, PTIN, or FEIN of Paid Preparer 

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Schedule NRC-P1 – Nonrefundable Priority 1 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	_____	_____ .00
2.	<input type="text"/>	_____	_____ .00
3.	<input type="text"/>	_____	_____ .00
4.	<input type="text"/>	_____	_____ .00
5.	<input type="text"/>	_____	_____ .00
6. <input type="checkbox"/>	<input type="text"/>	_____	_____ .00
7. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 6. Enter here and on CIFT-620, Line 3.		_____	_____
8. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 6. Enter here and on CIFT-620, Line 8.		_____	_____ .00

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140

Description	Code
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160

Description	Code
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199

Schedule RC-P4 – Refundable Priority 4 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> F	_____ .00	_____ .00
2.	<input type="text"/> F	_____ .00	_____ .00
3.	<input type="text"/> F	_____ .00	_____ .00
4.	<input type="text"/> F	_____ .00	_____ .00
5. <input type="checkbox"/>	<input type="text"/> F	_____ .00	_____ .00
6. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 5. Enter the result here and on CIFT-620, Line 17B, Col. 1.		_____ .00	_____
7. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter here and on CIFT-620, Line 17B Col. 2.		_____	_____ .00

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



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

Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/>	_____ .00	_____ .00
2.	<input type="text"/>	_____ .00	_____ .00
3.	<input type="text"/>	_____ .00	_____ .00
4.	<input type="text"/>	_____ .00	_____ .00
5.	<input type="text"/>	_____ .00	_____ .00
6. <input type="checkbox"/>	<input type="text"/>	_____ .00	_____ .00

Description	Code	Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	New Jobs Credit	224	La Community Economic Dev	234	Biomed/University Research	300
Previously Unemployed	208	Refunds by Utilities	226	Apprenticeship	236	Tax Equalization	305
Recycling Credit	210	Eligible Re-entrants	228	Ports of Louisiana Investor	238	Manufacturing Establishments	310
Basic Skills Training	212	Neighborhood Assistance	230	Ports of Louisiana Import Export Cargo	240	Enterprise Zone	315
Inventory Tax Credit Carried Forward & ITEP	218	Research and Development	231	Other	299	Other	399
Ad Valorem Natural Gas Credit Carried Forward	219	Cane River Heritage Area	232				

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

Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <input type="checkbox"/>	<input type="text"/>	_____ .00	_____ .00
7A. <input type="text"/>			
8.	<input type="text"/>	_____ .00	_____ .00
8A. <input type="text"/>			
9.	<input type="text"/>	_____ .00	_____ .00
9A. <input type="text"/>			
10. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 1.		_____ .00	<input type="text"/>
11. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 9. Enter here and on CIFT-620, Line 15 Column 2.		<input type="text"/>	_____ .00

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

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Digital Interactive Media	254	New Markets	259	Angel Investor	262
Research and Development	252	Capital Company	257	Brownfields Investor	260		
Historic Structures	253	LCDFI Credit	258	Motion Picture Infrastructure	261		



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Schedule RC-P2 – Part I – Refundable Priority 2 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
1. <input type="checkbox"/>	<input type="text"/> <input type="text"/> F	_____ .00	_____ .00
2. <input type="checkbox"/>	<input type="text"/> <input type="text"/> F	_____ .00	_____ .00
3. <input type="checkbox"/>	<input type="text"/> <input type="text"/> F	_____ .00	_____ .00
4. <input type="checkbox"/>	<input type="text"/> <input type="text"/> F	_____ .00	_____ .00
5. <input type="checkbox"/>	<input type="text"/> <input type="text"/> F	_____ .00	_____ .00

Schedule RC-P2 – Part II - Transferable, Refundable Priority 2 Tax Credits				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
6. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	_____ .00		
6A. <input type="text"/>				
7. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	_____ .00		
7A. <input type="text"/>				
8. Musical and Theatrical Production <input type="checkbox"/>	6 2 F	_____ .00		
8A. <input type="text"/>				
9. <b>Total Income Tax Credits:</b> Add credit amounts in Column A, Lines 1 through 8. Enter the result here and on CIFT-620, Line 11B, Col. 1.		_____ .00		
10. <b>Total Franchise Tax Credits:</b> Add credit amounts in Column B, Lines 1 through 5. Enter the result here and on CIFT-620, Line 11B, Col. 2.				_____ .00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F

Description	Code
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F



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All applicable schedules must be completed.

Schedule A – Required Information			
1. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?  If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.	Yes <input type="checkbox"/>	1	_____ . _____ %
		2	_____ . _____ %
	No <input type="checkbox"/>	3	_____ . _____ %
		4	_____ . _____ %
		5	_____ . _____ %
	2. At the end of the tax year, did any corporation, individual, partnership, trust, or association directly or indirectly own 50% or more of your voting stock?  If yes, list the FEIN and percentage owned for the five largest percentages. Attach a schedule listing the names, addresses, FEIN and percentage owned of all entities.	Yes <input type="checkbox"/>	1
2			_____ . _____ %
No <input type="checkbox"/>		3	_____ . _____ %
		4	_____ . _____ %
		5	_____ . _____ %
3. If you answered yes to Line 1 on CIFT-620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.		Yes <input type="checkbox"/>	1
	2		_____ . _____ %
	No <input type="checkbox"/>	3	_____ . _____ %
		4	_____ . _____ %
		5	_____ . _____ %

Schedule B – Computation of Income Tax Apportionment Percentage			
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.			_____ . _____ %
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year (see instructions). If ratio not used, check box. <input type="checkbox"/>			_____ . _____ %
3. For certain oil & gas businesses only (see instructions). Income tax property ratio – Enter percentage from Schedule C, Line 24. If ratio not used, check box. <input type="checkbox"/>			_____ . _____ %
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (see instructions).			_____ . _____ %
5. Total of percents in Column 3			_____ . _____ %
6. Average of percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D.			_____ . _____ %



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<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	<b>Located Everywhere</b>		<b>Located in Louisiana</b>	
	<b>1. Beginning of year</b>	<b>2. End of year</b>	<b>3. Beginning of year</b>	<b>4. End of year</b>
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts	( )	( )		
4. Investment in U.S. govt. obligations				
5. Stock and obligations of subsidiaries				
6. Other investments – Attach schedule				
7. Loans to stockholders				
8. Other intangible assets – Attach schedule				
9. Accumulated depreciation	( )	( )		
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories				
12. Bldgs. and other depreciable assets				
13. Accumulated depreciation	( )	( )	( )	( )
14. Depletable assets				
15. Accumulated depletion	( )	( )	( )	( )
16. Land				
17. Other real & tangible assets – Attach schedule				
18. Excessive reserves, assets not reflected on books, or undervalued assets				
19. Total real and tangible assets – Add Lines 11 through 18				
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule				
21. Balance – Subtract Line 20 from Line 19				
22. Beginning of year balance				
23. Total – Add Lines 21 and 22.				
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				_____ %





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Schedule D – Computation of Louisiana Net Income					
See instructions if separate accounting method is used and check box. <input type="checkbox"/>					
	Totals			Totals	
1A. Gross receipts		.00	22. Other employee benefit plans		.00
1B. Less returns and allowances		.00	23. Other deductions – Attach schedule.		.00
1C. Balance. Subtract Line 1B from Line 1A.		.00	<b>24. Total deductions – Add Lines 10 through 23.</b>		.00
2. Less: Cost of goods sold and/or operations – Attach schedule.		.00	<b>25. Net income from all sources – Subtract Line 24 from Line 9.</b>		.00
3. Gross profit – Subtract Line 2 from Line 1C.		.00	26. Allocable income from all sources:		
4. Gross rents		.00	26A. Net rents and royalties from immovable or corporeal movable property		.00
5. Gross royalties		.00	26B. Royalties from the use of patents, trademarks, etc.		.00
6. Income from estates, trusts, partnerships		.00	26C. Income from estates, trusts, and partnerships		.00
7. Income from construction, repair, etc.		.00	26D. Income from construction, repair, etc.		.00
8. Other income – Attach schedule.		.00	26E. Other allocable income		.00
<b>9. Total income – Add Lines 3 through 8.</b>		.00	26F. Allocable expenses	( )	.00
10. Compensation of officers		.00	26G. Total allocable income from all sources		.00
11. Salaries and wages (not deducted elsewhere)		.00	27. Net income subject to apportionment – Subtract Line 26G from Line 25.		.00
12. Repairs		.00	28. Net income apportioned to Louisiana		.00
13. Bad debts		.00	29. Allocable income from Louisiana sources:		
14. Rent		.00	29A. Net rents and royalties from immovable or corporeal movable property		.00
15. Taxes and licenses – Attach schedule.		.00	29B. Royalties from the use of patents, trademarks, etc.		.00
16. Interest		.00	29C. Income from estates, trusts, and partnerships		.00
17. Charitable Contributions		.00	29D. Income from construction, repair, etc.		.00
18. Depreciation – Attach schedule.		.00	29E. Other allocable income		.00
19. Depletion – Attach schedule.		.00	29F. Allocable expenses	( )	.00
20. Advertising		.00	29G. Total allocable income from Louisiana sources		.00
21. Pension, profit sharing, stock bonus, and annuity plans		.00	<b>30. Louisiana net income before loss adjustments and federal income tax deduction – Add Line 28 and Line 29G.</b>		.00



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**Schedule E – Reconciliation of Income Per Books with Income Per Return**

1. Net income per books		6. Total – Add Lines 1 through 5.	
2. Louisiana income tax		7. Income recorded on books this year, but not included in this return – Attach Schedule.	
3. Excess of capital loss over capital gains		8. Deductions in this tax return not charged against book income this year:	
4. Taxable income not recorded on books this year – Attach schedule		a. Depreciation	
5. Expenses recorded on books this year, but not deducted in this return:		b. Depletion	
a. Depreciation		c. Other – Attach Schedule	
b. Depletion		9. Total – Add Lines 7 and 8.	
c. Other – Attach schedule.		10. Net income from all sources per return – Subtract Line 9 from Line 6.	

**Schedule G – Liabilities and Capital from Balance Sheet**

<b>Liabilities and Capital</b>	<b>1. Beginning of year</b>	<b>2. End of year</b>
1. Accounts payable		
2. Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or less from original date incurred		
3. Other current liabilities – Attach schedule.		
4. Loans from stockholders – Attach schedule.		
5. Due to subsidiaries and affiliates		
6. Mortgages, notes, and bonds payable more than one year old at balance sheet date or having a maturity of more than one year from original date incurred		
7. Other liabilities – Attach schedule.		
8. Capital stock: a. Preferred stock		
b. Common stock		
9. Paid-in or capital surplus		
10. Surplus reserves – Attach schedule.		
11. Earned surplus and undivided profits		
12. Excessive reserves or undervalued assets		
<b>13. Totals – Add Lines 1 through 12.</b>		



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All applicable schedules must be completed.

<b>Schedule F – Reconciliation of Federal and Louisiana Net Income</b> See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.		
	Column 1	Column 2
1. Enter the total net income calculated under federal law before special deductions.		
<b>2. Additions to federal net income:</b>		
a. Louisiana income tax		
b. Related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
c. Other additions – Attach schedule.		
d. Total additions – Add Lines 2a through 2c.		
<b>3. Subtractions from federal net income:</b>		
a. Bank dividends (see instructions).		
b. All other dividends		
c. Interest		
d. Road Home – The amount included in federal taxable income		
e. Louisiana depletion in excess of federal depletion		
f. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C		
g. Exempt amount of related members interest\intangible\management fee expenses or costs. From Form R-6950 (see instructions).		
h. Act 123 recovery (see instructions).		
i. Other subtractions – Attach schedule.		
j. Total subtractions – Add Lines 3a through 3i.		
4. Louisiana net income from all sources – The amount should agree with Schedule D, Line 25.		



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See Revenue Ruling 06-010 and Revenue Information Bulletin 13-006. **All applicable schedules must be completed.** Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an **equivalent account** on the books of the corporation. All corporations must complete Lines 12 through 19.

<b>Schedule G-1 Computation of Franchise Tax Base</b>	
1. Capital Stock:	
1A. Common Stock – Include paid-in or Capital Surplus	
1B. Preferred Stock – Include paid-in or Capital Surplus	
2. Total Capital stock – Add Lines 1A and 1B.	
3. Surplus and undivided profits	
4. Surplus reserves – Include any excessive reserves or undervalued assets	
5. Total – Add Lines 2, 3, and 4	
6. Due to subsidiaries and affiliates (Do not net with receivables)	
7. Deposit liabilities to affiliates – Included in the amount on Line 6	
8. Accounts payable less than 180 days old – Included in the amount on Line 6	
9. Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6	
10A. If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	
10B. If Line 9 is greater than zero, AND Line 5 is less than or equal to zero, subtract Line 5 from Line 9. Multiply the difference by 50 percent and enter the result here.	
11. Additional Surplus and Undivided Profits – See instructions	
<b>Total Franchise Taxable Base</b>	
12. Capital Stock: Common Stock	
Preferred Stock	
13. Paid-in or capital surplus – Include items of paid-in capital in excess of par value	
14. Surplus reserves – Attach schedule	
15. Earned surplus and undivided profits	
16. Excessive reserves or undervalued assets	
17. Additional surplus and undivided profits – From Line 11 above	
18. Allowable deductions – See instructions	
<b>19. Total capital, surplus and undivided profits – Add Lines 12 through 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar.</b>	

**Note:** All accounts on the books of the corporation should be reviewed to determine if an account is an item of capital, surplus or undivided profits. All items of capital, surplus and undivided profits must be included in the franchise taxable base. See Revenue Information Bulletin 06-026.



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<b>Schedule H – Computation of Corporate Franchise Tax Property Ratio</b>		
	<b>LOCATED EVERYWHERE</b>	<b>LOCATED IN LOUISIANA</b>
	<b>1. End of year</b>	<b>2. End of year</b>
1. Cash		
2. Notes and accounts receivable		
3. Reserve for bad debts	( )	( )
4. Investment in U.S. govt. obligations		
5. Stock and obligations of subsidiaries		
6. Other investments – Attach schedule		
7. Loans to stockholders		
8. Other intangible assets – Attach schedule		
9. Accumulated depreciation	( )	( )
10. Total intangible assets – Add Lines 1-9		
11. Inventories		
12. Bldgs. and other depreciable assets		
13. Accumulated depreciation	( )	( )
14. Depletable assets		
15. Accumulated depletion	( )	( )
16. Land		
17. Other real & tangible assets – Attach schedule		
18. Excessive reserves, assets not reflected on books, or undervalued assets		
19. Total real and tangible assets – Add Lines 11 through 18		
20. Total Assets – Add Lines 10 and 19		
21. Franchise tax property ratio (Line 20, Column 2 ÷ Line 20, Column 1)		_____ . _____ %



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<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>			
<b>Description of items used as ratios</b>	<b>1. Total amount</b>	<b>2. Louisiana amount</b>	<b>3. Percent</b>
1. Net sales of merchandise, charges for services, and other revenues			
A. Sales			
B. Charges for services			
C. Other Revenues:			
(i) Rents and royalties			
(ii) Dividends and interest from subsidiaries			
(iii) Other dividends and interest			
(iv) All other revenues			
D. Total – If the ratio is not used, check the box. <input type="checkbox"/>			
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <input type="checkbox"/>			_____ . ____ %
3. Total of applicable percents in Column 3			_____ . ____ %
4. Average of percents – Divide Line 3 by applicable number of ratios. Enter here and on CIFT-620, Line 5B.			_____ . ____ %



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<b>Schedule J – Calculation of Income Tax</b>			
1. Enter the amount of net taxable income from CIFT-620, Line 1E. Short period filers mark this box <input type="checkbox"/> and see the instructions.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net taxable income		x 4% =	
b. Next \$25,000		x 5% =	
c. Next \$50,000		x 6% =	
d. Next \$100,000		x 7% =	
e. Over \$200,000		x 8% =	
3. Add the amounts in Column 1, Lines 2a through 2e and enter the result.			
4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2.			

<b>Schedule K – Summary of Estimated Tax Payments</b>			
	<b>Check number</b>	<b>Date</b>	<b>Amount</b>
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment			
5. Fourth quarter estimated payment			
6. Payment made with extension request			

<b>Schedule L – Calculation of Franchise Tax</b>	
1. Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater. Short period filers mark this box <input type="checkbox"/> and see the instructions.	
2. Enter the amount of Line 1 or \$300,000, whichever is less.	
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and enter the result.	
4. Subtract Line 2 from Line 1 and enter the result.	
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and enter the result.	
6. Add Lines 3 and 5. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7.	



Enter your LA Revenue Account Number here. ► \_\_\_\_\_

Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books			
1. Balance at beginning of year		b. Stock	
2. Net income per books		c. Property	
3. Other increases – Attach schedule.		6. Other decreases – Attach schedule.	
4. Total – Add Lines 1, 2, and 3.		7. Total – Add Lines 5 and 6.	
5. Distributions: a. Cash		8. Balance at end of year – Subtract Line 7 from Line 4.	

Schedule N – Additional Information Required	
<p>1. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Elsewhere:</p> <p>_____</p> <p>_____</p> <p>_____</p>	<p>2. Indicate the date and state of incorporation. _____</p> <p>3. Indicate parishes in which property is located.</p> <p>_____</p> <p>_____</p> <p>_____</p>

