

Louisiana Department of Revenue
Post Office Box 91011
Baton Rouge, LA 70821-9011

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

For office use only.

La Corporation Income Tax Return for 2017
La Corporation Franchise Tax Return for 2018
Mark box for calendar year
Or Fiscal Year (Enter dates)
Begun, Ended
Final return
Short period return

- 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.

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!
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Field Flag

DEV ID

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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. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	10. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
11. Louisiana Citizens Insurance Assessment Paid	11. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11A. Louisiana Citizens Insurance Credit	11A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
11B. Refundable credits from Schedule RC-P2	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	11B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
12. Total priority 2 credits	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	12. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
13. Tax liability after priority 2 credits	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	13. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
14. Overpayment after priority 2 credits	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	14. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
15. Nonrefundable credits from Schedule NRC-P3	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	15. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
16. Tax liability after priority 3 credits	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		16. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>
17A. Overpayment after priority 2 credits	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17B. Refundable credits from Schedule RC-P4	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17B. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17C. Credit carryforward from prior year return	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17C. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17D. Estimated payments	17D. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>			
17E. Payment made with extension	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17E. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
17F. Total refundable credits and payments	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	17F. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
18. Overpayment	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		18. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>
19. Tax due	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	19. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
20. Amount of Income tax overpayment applied to franchise tax		20. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
21. Net Tax due		21. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
22. Interest	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	22. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
23. Delinquent filing penalty	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	23. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
24. Delinquent payment penalty	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	24. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
25. Additional donation to The Military Family Assistance Fund	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	25. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		
26. Total amount due	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>	26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>		26. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 80px; height: 15px;"> </span>

↓ **PAY THIS AMOUNT** ↓

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

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"/>	<input type="text"/>	<input type="text"/> .00
2.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<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.		<input type="text"/>	<input type="text"/>
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.		<input type="text"/>	<input type="text"/> .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	<input type="text"/> .00	<input type="text"/> .00
2.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
3.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
4.	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .00
5. <input type="checkbox"/>	<input type="text"/> F	<input type="text"/> .00	<input type="text"/> .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.		<input type="text"/> .00	<input type="text"/>
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.		<input type="text"/>	<input type="text"/> .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. <span style="float: right;">■</span>			
2.			
3.			
4.			
5.			
6. <span style="float: right;">■</span>			

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

Schedule NRC-P3 – Part II - Transferable, Nonrefundable Priority 3 Tax Credits			
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)
7. <span style="float: right;">■</span>			
7A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
8.			
8A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
9.			
9A. <span style="background-color: yellow; display: inline-block; width: 200px; height: 1em;"> </span>			
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.			
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.			

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

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



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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. <span style="float: right;">■</span>	F	.00	.00	.00
2.	F	.00	.00	.00
3.	F	.00	.00	.00
4.	F	.00	.00	.00
5. <span style="float: right;">■</span>	F	.00	.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 <span style="float: right;">■</span>	62F	.00			
6A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
7. Musical and Theatrical Production	62F	.00			
7A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
8. Musical and Theatrical Production	62F	.00			
8A. <span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 200px; height: 15px;"></span>					
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



All applicable schedules must be completed.

Schedule A – Required Information				
<p>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?</p> <p>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.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>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?</p> <p>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.</p>	Yes	<input type="checkbox"/>		
		1		
		2		
	No	<input type="checkbox"/>	3	
		4		
		5		
<p>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.</p>	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.			





<b>Schedule C – Computation of Corporate Income Tax Property Ratio For Certain Oil &amp; Gas Companies</b>				
	Located Everywhere		Located in Louisiana	
	1. Beginning of year	2. End of year	3. Beginning of year	4. End of year
<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 not 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)				%



<b>Schedule D – Computation of Louisiana Net Income</b>					
<b>See instructions if separate accounting method is used and check box. <input type="checkbox"/></b>					
	<b>Totals</b>			<b>Totals</b>	
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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<b>Schedule E – Reconciliation of Income Per Books with Income Per Return</b>		
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.

<b>Schedule G – Liabilities and Capital from Balance Sheet</b>		
Liabilities and Capital	1. Beginning of year	2. End of year
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>		



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.		



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	
19.	<b>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.



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



Enter your LA Revenue Account Number here. ▶

<b>Schedule I – Computation of Corporate Franchise Tax Apportionment Percentage</b>				
Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent	
1. Net sales of merchandise, charges for services, and other revenues				
A. Sales <span style="float: right;">■</span>				
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. <span style="float: right;">□</span>				_____%
2. Franchise tax property ratio – Enter the percentage from Schedule H, Line 21. If the ratio is not used, check the box. <span style="float: right;">□</span>				_____%
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. <span style="float: right;">■</span>			_____%	



Enter your LA Revenue Account Number here. ►

<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 <span style="float: right;">■</span>		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>			
	Check number	Date	Amount
1. Credit from prior year return			
2. First quarter estimated payment			
3. Second quarter estimated payment			
4. Third quarter estimated payment <span style="float: right;">■</span>			
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. <span style="float: right;">■</span>	
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. ▶

<b>Schedule M – Analysis of Schedule G, Line 11, Column 2 – Earned surplus and undivided profits per books</b>			
1. Balance at beginning of year	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	■ b. Stock	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
2. Net income per books	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	c. Property	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
3. Other increases – Attach schedule.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	6. Other decreases – Attach schedule.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
4. Total – Add Lines 1, 2, and 3.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	7. Total – Add Lines 5 and 6.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>
5. Distributions: a. Cash	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>	8. Balance at end of year – Subtract Line 7 from Line 4.	<span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span>

<b>Schedule N – Additional Information Required</b>	
<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><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p>Elsewhere:</p> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/>	<p>2. Indicate the date and state of incorporation. <span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <p>3. Indicate parishes in which property is located.</p> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p><span style="background-color: yellow; display: inline-block; width: 100%; height: 15px;"></span></p> <hr/> <p style="text-align: center;">■</p>

