R-2210

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| --- | --- |
| cid:image001.png@01D8EDE3.986785B0 | **Specifications for Form CIFT-620-2D**  **(2023 Income / 2024 Franchise)** |

**General Requirements**

The 2023 Louisiana Corporation Income Tax Return and 2024 Franchise Tax Return (CIFT-620) is a scannable

form processed on high-speed scanners. All substitute returns (CIFT-620-2D) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 44 of this document and a 2-D barcode as specified on page 4 of this document. All pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer (s) for proper processing. Please note it is critical that all pages of the return be submitted. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature(s) of an officer (s) of the corporation on the substitute form must be original.

**Software Developer Identification Number:** Each software developer who develops a substitute of Form CIFT‑620-2D, must have a four-digit software developer’s identification number approved by the Louisiana Department of Revenue. This number remains the same year after year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to [Substitute.Inquiries@LA.gov](mailto:Substitute.Inquiries@LA.gov).

**Paper Requirements:** All pages of the return, schedules, and worksheets, must be printed on 8-1/2” x 11” white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

**Printers:** To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended.**

**Ink:** Black ink only must be used to print the form.

**Grid Line and Position Numbers:** Grid line numbers are based on **6 lines per vertical inch** (pica spacing)—66 lines per 11-inch page length. Grid position numbers are based on **10 characters per horizontal inch** (10-pitch spacing)—85 characters per 8‑1/2-inch page width.

**Fonts:** The only acceptable font for the printed variable data fields and document identification numbers is **12‑point Courier (MUST be 10 characters per inch)**. It is requested that this font be set as the default.

**Document Identification Numbers:** A document identification number has been assigned to each page of the return and each accompanying schedule. The numbers must be printed in a **bold 12-point Courier font** and positioned on Line 63 in Positions 76-80 of each page and are as follows:

**Form/Schedule Doc ID**

|  |  |
| --- | --- |
| Return, Page 1 | 22441 |
| Return, Page 2 | 22442 |
| Return, Page 3 | 22443 |
| Barcode, Page4 | 22444 |
| Schedule NRC-P1 and RC-P4 | 22445 |
| Schedule NRC-P3 | 22446 |
| Schedule RC-P2 | 22447 |
| Schedules A and B | 22450 |
| Schedule C | 22451 |
| Schedule D | 22452 |
| Schedules E and G | 22453 |
| Schedule F | 22454 |
| Schedule G-1 | 22455 |
| Schedule H | 22456 |
| Schedule I | 22457 |
| Schedules J, J-1, and K | 22458 |
| Schedules L, M and N | 22459 |

**Registration Marks:** Registration marks are placed in various positions throughout the form and must be positioned exactly as specified on Pages 3,7,8,9,11,14, and 17 of this document. These marks must be printed as follows:

**Reference Points:** Print a black-filled rectangle measuring 1/10” (1 grid position) horizontally and 1/6” (1 grid line) vertically as illustrated below.

**Barcodes:** A “**three of nine**” type barcode measuring **1/2" in height** must be printed on all pages of the return and schedules and must be positioned 1/2" from the left edge and 1/2" from the bottom edge. The characters that the barcode represents should **not** be printed with the barcode. These barcodes must read (same as document identification numbers) as follows:

**Form/Schedule Doc ID**

|  |  |
| --- | --- |
| Return, Page 1 | 22441 |
| Return, Page 2 | 22442 |
| Return, Page 3 | 22443 |
| Barcode, Page4 | 22444 |
| Schedule NRC-P1 and RC-P4 | 22445 |
| Schedule NRC-P3 | 22446 |
| Schedule RC-P2 | 22447 |
| Schedules A and B | 22450 |
| Schedule C | 22451 |
| Schedule D | 22452 |
| Schedules E and G | 22453 |
| Schedule F | 22454 |
| Schedule G-1 | 22455 |
| Schedule H | 22456 |
| Schedule I | 22457 |
| Schedules J, J-1 and K | 22458 |
| Schedules L, M and N | 22459 |

**Printed Variable Data:** The printed variable data fields on Pages 1 through 3 of the CIFT-620-2D return, Schedules NRC-P1, RC-P4, NRC-P3, and RC-P2 and on Schedules A through N must be positioned exactly as specified on Pages 3 through 44.

* **Negative amounts will be allowed for Schedules A-N**

**Exact Placement Specifications** – CIFT-620-2D Return (Page 1)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (6):**

|  |
| --- |
| 1 positioned on Line 6 in Position 28. |
| 1 positioned on Line 6 in Position 80. |
| 1 positioned on Line 21 in Position 54. |
| 1 positioned on Line 39 in Position 42. |
| 1 positioned on Line 59 in Position 6. |
| 1 positioned on Line 61 in Position 80. |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22441) must be printed as specified on Page 1 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.

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|  | | | | | | | |
| **Printed Variable Data Fields – CIFT-620-2D Return (Page 1)** | | | | | | | |
|  | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 5 | Position(s) | 50-59 | Numeric | 10 |
| Calendar Year Box | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 12 | Position(s) | 30 | Alpha | 1 |
| Fiscal Year Filer Box | Line | 14 | Position(s) | 30 | Alpha | 1 |
| Short Period Filer | Line | 16 | Position(s) | 30 | Alpha | 1 |
| Income Tax Fiscal Year Beginning | This field should be formatted as “mmddyy”. | Line | 19 | Position(s) | 10-15 | Numeric (without slash) | 6 |
| Income Tax Fiscal Year Ending | This field should be formatted as “mmddyy”. | Line | 21 | Position(s) | 10-15 | Numeric (without slash) | 6 |
| Franchise Tax Fiscal Year Beginning | This field should be formatted as “mmddyy”. | Line | 19 | Position(s) | 24-29 | Numeric (without slash) | 6 |
| Franchise Tax Fiscal Year Ending | This field should be formatted as “mmddyy”. | Line | 21 | Position(s) | 24-29 | Numeric (without slash) | 6 |
|  | | | | | | | |
|  | | | | | | | |
| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 1)– continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Name Change Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 6 | Position(s) | 36 | Alpha | 1 |
| Address Change Indicator | Line | 8 | Position(s) | 36 | Alpha | 1 |
| Amended Return Indicator | Line | 10 | Position(s) | 36 | Alpha | 1 |
| Amended due to IRS Audit Indicator. | Line | 12 | Position(s) | 36 | Alpha | 1 |
| Franchise Tax Filing Not Required Indicator | Line | 14 | Position(s) | 36 | Alpha | 1 |
| Income Tax Filing Not Required Indicator | Line | 16 | Position (s) | 36 | Alpha | 1 |
| First-time Filing Indicator | Line | 18 | Position(s) | 36 | Alpha | 1 |
| Final Return Indicator | Line | 20 | Position(s) | 36 | Alpha | 1 |
| Timely requested extension for federal income tax purposes Indicator | Line | 22 | Position(s) | 36 | Alpha | 1 |
| Legal Name | The legal name of the corporation. | Line | 8 | Position(s) | 50-79 | Alphanumeric | 30 |
| Trade Name | The trade name or DBA name of the corporation. Leave blank if not applicable. | Line | 10 | Position(s) | 50-79 | Alphanumeric | 30 |
| Mailing Address | Corporation’s mailing address. | Line | 12 | Position(s) | 50-79 | Alphanumeric | 30 |
| Unit Type | Line | 14 | Position(s) | 50-64 | Alphanumeric | 15 |
| Unit Number | Line | 14 | Position(s) | 66-79 | Alphanumeric | 14 |
| City | Line | 16 | Position(s) | 50-63 | Alphanumeric | 14 |
| State | Line | 16 | Position(s) | 66-67 | Alpha | 3 |
| ZIP | Line | 16 | Position(s) | 71-79 | Numeric | 9 |
| Foreign Nation, if not United States (do not abbreviate) | Foreign Nation, if not United States (do not abbreviate) | Line | 18 | Position(s) | 50-79 | Alpha | 30 |
| Return Line A | Federal Employer Identification Number (FEIN) – This field should be formatted as “#########”. | Line | 25 | Position(s) | 33-41 | Numeric | 9 |
| Return Line B | Total business interest expense | Line | 27 | Position(s) | 31-41 | Numeric | 11 |
| Return Line C | Total business interest expense deduction | Line | 29 | Position(s) | 31-41 | Numeric | 11 |
| Return Line D | Income Tax Apportionment Percentage – Round the percentage to 2 decimal places (### ##). | Line | 31 | Position(s) | 36-41 | Numeric | 6 |
| Negative Indicator (Return Line E) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 33 | Position(s) | 25 | Alpha | 1 |
| Return Line E | Gross Revenues | Line | 33 | Position(s) | 28-41 | Numeric | 15 |
| Negative Indicator (Return Line F) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 35 | Position(s) | 25 | Alpha | 1 |
| Return Line F | Total Assets | Line | 35 | Position(s) | 28-41 | Numeric | 15 |
| Return Line G | NAICS Code | Line | 37 | Position(s) | 36-41 | Numeric | 6 |
| Return Line H | Principal Place of Business – Enter the state abbreviation for the location. | Line | 39 | Position(s) | 39-40 | Alpha | 2 |
| Return Line I—Yes | **One or the other of these indicators must be marked.** Print an “X” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “X” if applicable. | Line | 41 | Position(s) | 34 | Alpha | 1 |
| Return Line I—No | Line | 41 | Position(s) | 40 | Alpha | 1 |
| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 1)– continued | | | | | | | |
| **Field Name** | **Field Name** |  |  | **Exact Placement on Grid** |  | **Field Type** | **Field Type** |
| Return Line J—Yes | **One or the other of these indicators must be marked.** Print an “X” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “X” if applicable. | Line | 43 | Position(s) | 34 | Alpha | 1 |
| Return Line J—No | Line | 43 | Position(s) | 40 | Alpha | 1 |
| Return Line K | If answered “Yes” on Line J, enter FEIN of consolidated federal income tax return. | Line | 45 | Position(s) | 33-41 | Numeric (without hyphen) | 9 |
| Return Line L—Yes | **One or the other of these indicators must be marked.** Print an “X” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “X” if applicable. | Line | 47 | Position(s) | 34 | Alpha | 1 |
| Return Line L—No | Line | 47 | Position(s) | 40 | Alpha | 1 |
| Return Line M | Enter the code of the Federal Form Filed | Line | 49 | Position(s) | 40 | Numeric | 1 |
| Return Line N | Enter the Code of the Entity Type | Line | 51 | Position(s) | 39-40 | Numeric | 2 |
| Return Line O | Pass-through Entity Tax Election | Line | 53 | Position(s) | 40 | Alpha | 1 |
| Negative Indicator (Return Line 1A) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 25 | Position(s) | 69 | Alpha | 1 |
| Return Line 1A | Louisiana Net Income before Loss Adjustments | Line | 25 | Position(s) | 71-79 | Numeric | 9 |
| Negative Indicator (Return Line 1B) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 27 | Position(s) | 69 | Alpha | 1 |
| Return Line 1B | Subchapter S Corporation Exclusion | Line | 27 | Position(s) | 71-79 | Numeric | 9 |
| Return Line 1C | Loss Carryforward less Federal Tax Refund Applicable to Loss | Line | 30 | Position(s) | 69-79 | Numeric | 11 |
| Return Line 1C1 | Loss Carryforward Utilized | Line | 33 | Position(s) | 71-79 | Numeric | 9 |
| Return Line 1D Indicator | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 35 | Position(s) | 69 | Alpha | 1 |
| Return Line 1D | Louisiana Taxable Income | Line | 35 | Position(s) | 71-79 | Numeric | 9 |
| Exemption Code (Return Line 2) | **Print the Income Exemption Code** in the specified position in order to denote the Exemption Code indicator. Do not print a box, only the numeric code applicable. | Line | 37 | Position(s) | 70 | Numeric | 1 |
| Return Line 2 | Louisiana Income Tax | Line | 37 | Position(s) | 72-79 | Numeric | 8 |
| Return Line 3 | Total Nonrefundable Income Tax Credits from Schedule NRC-P1 | Line | 39 | Position(s) | 72-79 | Numeric | 8 |
| Return Line 4 | Income Tax after Nonrefundable Credits | Line | 41 | Position(s) | 72-79 | Numeric | 8 |
| Negative Indicator (Return Line 5A) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 45 | Position(s) | 66 | Alpha | 1 |
| Return Line 5A | Total Capital Stock, Surplus, and Undivided Profits | Line | 45 | Position(s) | 68-79 | Numeric | 12 |
| Return Line 5B | Franchise Tax Apportionment Percentage – Round the percentage to 2 decimal places (### ##). | Line | 47 | Position(s) | 74-79 | Numeric | 6 |
| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 1)– continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Negative Indicator (Return Line 5C) | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 49 | Position(s) | 68 | Alpha | 1 |
| Return Line 5C | Franchise Tax Base | Line | 49 | Position(s) | 70-79 | Numeric | 10 |
| Return Line 6 | Amount of Assessed Value of Real and Personal Property in Louisiana in 2023 | Line | 51 | Position(s) | 70-79 | Numeric | 10 |
| Exemption Code (Return Line 7) | Print the Franchise Exemption Code in the specified position in order to denote the Exemption Code indicator. Do not print a box, only the numeric code applicable. | Line | 53 | Position(s) | 70 | Numeric | 1 |
| Return Line 7 | Louisiana Franchise Tax | Line | 53 | Position(s) | 72-79 | Numeric | 8 |
| Return Line 8 | Nonrefundable Franchise Tax Credits from Schedule NRC-P1 | Line | 55 | Position(s) | 72-79 | Numeric | 8 |
| Return Line 9 | Franchise Tax after priority 1 credits | Line | 57 | Position(s) | 72-79 | Numeric | 8 |
| Software Developer ID | Software Developer Identification Number (4-digit number) preapproved by LDR | Line | 62 | Position(s) | 63-66 | Numeric | 4 |

**NOTE:** On Line 1C, the fields for the loss carryforward and the applicable federal tax refund are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

**Exact Placement Specifications** – CIFT-620-2D Return (Page 2)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (5):**

|  |
| --- |
| 1 positioned on Line 6 in Position 6. |
| 1 positioned on Line 6 in Position 58. |
| 1 positioned on Line 28 in Position 44. |
| 1 positioned on Line 59 in Position 6 |
| 1 positioned on Line 61 in Position 80. |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22442) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 2) | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **Column 1** (**Income Tax**) | | | | | | | |
| Return Line 10 | Tax liability after priority 1 credits | Line | 10 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 11 | Refundable credits from Schedule RC-P2 | Line | 12 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 12 | Tax liability after priority 2 credits | Line | 14 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 13 | Overpayment after priority 2 credits | Line | 16 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 14 | Nonrefundable credits from Schedule NRC-P3 | Line | 18 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 15 | Tax liability after priority 3 credits | Line | 20 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 16A | Overpayment after priority 2 credits | Line | 22 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 16B | Refundable credits from Schedule RC-P4 | Line | 24 | Position(s) | 30-37 | Numeric | 8 |
| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 2)– continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| **Column 1** (**Income Tax**) – continued | | | | | | | |
| Return Line 16C | Credit carryforward from prior year return | Line | 26 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 16D | Estimated payments | Line | 28 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 16E | Amount of extension payment | Line | 30 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 16F | Total refundable credits and payments | Line | 32 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 17 | Overpayment | Line | 34 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 18 | Tax due | Line | 36 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 21 | Interest | Line | 42 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 22 | Delinquent filing penalty | Line | 44 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 23 | Delinquent payment penalty | Line | 46 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 24 | Additional donation to The Military Family Assistance Fund | Line | 48 | Position(s) | 30-37 | Numeric | 8 |
| Return Line 25 | Total amount due | Line | 50 | Position(s) | 30-37 | Numeric | 8 |
| **Column 2** (**Franchise Tax**) | | | | | | | |
| Return Line 10 | Tax liability after priority 1 credits | Line | 10 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 11 | Refundable credits from Schedule RC-P2 | Line | 12 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 12 | Tax liability after priority 2 credits | Line | 14 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 13 | Overpayment after priority 2 credits | Line | 16 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 14 | Nonrefundable credits from Schedule NRC-P3 | Line | 18 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 15 | Tax liability after priority 3 credits | Line | 20 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 16A | Overpayment after priority 2 credits | Line | 22 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 16B | Refundable credits from Schedule RC-P4 | Line | 24 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 16C | Credit carryforward from prior year return | Line | 26 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 16E | Amount of extension payment | Line | 30 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 16F | Total refundable credits and payments | Line | 32 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 17 | Overpayment | Line | 34 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 18 | Tax due | Line | 36 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 19 | Amount of income tax overpayment applied to franchise tax | Line | 38 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 20 | Net tax due | Line | 40 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 21 | Interest | Line | 42 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 22 | Delinquent filing penalty | Line | 44 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 23 | Delinquent payment penalty | Line | 46 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 24 | Additional donation to The Military Family Assistance Fund | Line | 48 | Position(s) | 49-56 | Numeric | 8 |
| Return Line 25 | Total amount due | Line | 50 | Position(s) | 49-56 | Numeric | 8 |
| **Column 3** (**Total**) | | | | | | | |
| Return Line 17 | Overpayment | Line | 34 | Position(s) | 68-76 | Numeric | 9 |
| Return Line 25 | Total amount due | Line | 50 | Position(s) | 68-76 | Numeric | 9 |

**Exact Placement Specifications** – CIFT-620-2D Return (Page 3)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (4):**

|  |
| --- |
| 1 positioned on Line 6 in Position 6. |
| 1 positioned on Line 20 in Position 80. |
| 1 positioned on Line 59 in Position 6. |
| 1 positioned on Line 61 in Position 80. |
|  |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22443) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Return** (Page 3) | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **Column 2** (**Franchise Tax**) | | | | | | | |
| Return Line 26 | Net overpayment | Line | 10 | Position(s) | 49-56 | Numeric | 8 |
| **Column 3** (**Total**) | | | | | | | |
| Return Line 26 | Net overpayment | Line | 10 | Position(s) | 69-76 | Numeric | 8 |
| Return Line 27 | Amount of overpayment donated to The Military Family Assistance Fund | Line | 12 | Position(s) | 69-76 | Numeric | 8 |
| Return Line 28 | Amount of overpayment to be credited to 2024 income tax | Line | 14 | Position(s) | 69-76 | Numeric | 8 |
| Return Line 29 | Amount of overpayment to be credited to 2025 franchise tax | Line | 16 | Position(s) | 69-76 | Numeric | 8 |
| Return Line 30 | Amount of overpayment to be refunded | Line | 18 | Position(s) | 69-76 | Numeric | 8 |
| **Declaration and Signature(s) of Officer/Preparer** | | | | | | | |
| Paid Preparer’s ID | Social Security Number, PTIN, FEIN, SSN ,Paid Preparer or LDR Account Number | Line | 54 | Position(s) | 60-69 | Alphanumeric | 10 |

**Exact Placement Specifications** – CIFT-620-2D Return (Page 4)

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22444) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Requirements:**

* **The 2-D barcode should be placed on Page 4 of the return on Lines 8-17 in Positions 22-67. The barcode must fit within this area of the form.**
* **The 2-D barcode should be placed on Page 4 of the return on Lines 28-37 in Positions 22-67. The barcode must fit within this area of the form.**
* **The 2-D barcode should be placed on Page 4 of the return on Lines 48-56 in Positions 22- 67. The barcode must fit within this area of the form.**
* Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
* No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
* All alpha characters must be in uppercase.
* If a field is not applicable, leave blank unless specifically instructed otherwise.
* Negative amounts are not accepted. If less than zero, please print an “X” in the Negative Indicator Box.
* Only whole dollar amounts should be entered.
* Do not include supplemental information in the barcode.
* Error correction level should be set to 4.

**Exact Placement Specifications** – CIFT-620-2D Schedules NRC-P1 and RC-P4

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (6):**

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| 1 positioned on Line 6 in Position 6. |
| 1 positioned on Line 9 in Position 80. |
| 1 positioned on Line 27 in Position 49. |
| 1 positioned on Line 52 in Position 49. |
| 1 positioned on Line 59 in Position 6. |
| 1 positioned on Line 61 in Position 80. |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22445) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedules NRC-P1 and RC-P4 Nonrefundable** | | | | | | | | | | | | | | | |
| **Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits)** | | | | | | | | | | | | | | | |
| Louisiana Revenue Account Number | | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | | Line | | 4 | | Position(s) | | 71-80 | | Numeric | | 10 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 1) | | Enter 3-digit credit code. If not applicable, leave blank. | | Line | | 11 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 2) | | Line | | 13 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 3) | | Line | | 15 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 4) | | Line | | 17 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 5) | | Line | | 19 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| Nonrefundable Priority 1 Tax Credit **Code** (Line 6) | | Line | | 21 | | Position(s) | | 42-44 | | Numeric | | 3 | |
| **Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P1 and RC-P4** – continued | | | | | | | | | | | | | | | |
| **Field Name** | | **Comments** | | **Exact Placement on Grid** | | | | | | | | **Field Type** | | **Field**  **Length** | |
| **Schedule NRC-P1 (Nonrefundable Priority 1 Tax Credits) – continued** | | | | | | | | | | | | | | | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 1) | | Enter amount of allowable credit claimed against corporation income tax in Column A. | | Line | | 11 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 2) | | Line | | 13 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 3) | | Line | | 15 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 4) | | Line | | 17 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 5) | | Line | | 19 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Income** Tax  (Line 6) | | Line | | 21 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| Total NRC-P1 Income Tax Credits (Line 7) | | Add credit amounts claimed against Income Tax (Column A, Lines 1-6). | | Line | | 23 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 1) | | Enter amount of allowable credit claimed against corporation franchise tax in Column B. | | Line | | 11 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 2) | | Line | | 13 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 3) | | Line | | 15 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 4) | | Line | | 17 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 5) | | Line | | 19 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| NRC-P1 Amount Claimed Against **Franchise** Tax (Line 6) | | Line | | 21 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| Total NRC-P1 Franchise Tax Credits (Line 8) | | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-6). | | Line | | 25 | | Position(s) | | 69-76 | | Numeric | | 8 | |
|  | | | | | | | | | | | | | | |
| **Printed Variable Data Fields – CIFT-620-2D Schedule RC-P4 Refundable** | | | | | | | | | | | | | | |
| **Field Name** | **Comments** | |  | |  | | **Exact Placement on Grid** | |  | | **Field Type** | | **Field**  **Length** | |
| **Schedule RC-P4 (Refundable Priority 4 Tax Credits)** | | | | | | | | | | | | | | | |
| Refundable Priority 4 Tax Credit **Code** (Line1) | | Enter 3-character credit code. If not applicable, leave blank. | | Line | | 38 | | Position(s) | | 42-44 | | Alphanumeric | | 3 | |
| Refundable Priority 4 Tax Credit **Code** (Line 2) | | Line | | 40 | | Position(s) | | 42-44 | | Alphanumeric | | 3 | |
| Refundable Priority 4 Tax Credit **Code** (Line 3) | | Line | | 42 | | Position(s) | | 42-44 | | Alphanumeric | | 3 | |
| Refundable Priority 4 Tax Credit **Code** (Line 4) | | Line | | 44 | | Position(s) | | 42-44 | | Alphanumeric | | 3 | |
| Refundable Priority 4 Tax Credit **Code** (Line 5) | | Line | | 46 | | Position(s) | | 42-44 | | Alphanumeric | | 3 | |
| RC-P4 Amount Claimed Against **Income** Tax (Line 1) | | Enter amount of allowable credit claimed against corporation income tax in Column A. | | Line | | 38 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Income** Tax (Line 2) | | Line | | 40 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Income** Tax (Line 3) | | Line | | 42 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| **Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P1 and RC-P4** – continued | | | | | | | | | | | | | | | |
| Field Name | | **Comments** | |  | |  | | **Exact Placement on Grid** | |  | | **Field Type** | | **Field**  **Length** | |
| **Schedule RC-P4 (Refundable Priority 4 Tax Credits) – continued** | | | | | | | | | | | | | | | |
| RC-P4 Amount Claimed Against **Income** Tax (Line 4) | |  | | Line | | 44 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Income** Tax (Line 5) | | Line | | 46 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| Total RC-P4 Income Tax Credits (Line 6) | | Add credit amounts claimed against Income Tax (Column A, Lines 1-5). | | Line | | 48 | | Position(s) | | 52-59 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Franchise** Tax  (Line 1) | | Enter amount of allowable credit claimed against corporation income tax in Column A. | | Line | | 38 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Franchise** Tax  (Line 2) | | Line | | 40 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Franchise** Tax  (Line 3) | | Line | | 42 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Franchise** Tax  (Line 4) | | Line | | 44 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| RC-P4 Amount Claimed Against **Franchise** Tax  (Line 5) | | Line | | 46 | | Position(s) | | 69-76 | | Numeric | | 8 | |
| Total RC-P4 Franchise Tax Credits (Line 7) | | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5). | | Line | | 50 | | Position(s) | | 69-76 | | Numeric | | 8 | |

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

**Exact Placement Specifications** – CIFT-620-2D Schedule NRC-P3 (Nonrefundable Priority 3 Tax Credits)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (5):**

|  |
| --- |
| 1 positioned on Line 6 in Position 6. |
| 1 positioned on Line 9 in Position 80. |
| 1 positioned on Line 53 in Position 48. |
| 1 positioned on Line 59 in Position 6. |
| 1 positioned on Line 61 in Position 80. |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22446) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **Schedule NRC-P3 - Part I – Nontransferable** | | | | | | | |
| Nonrefunbable Priority 3 Tax Credit **Code** (Line 1) | Enter 3-digit credit code. If not applicable, leave blank. | Line | 11 | Position(s) | 42-44 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit **Code** (Line 2) | Line | 13 | Position(s) | 42-44 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit **Code** (Line 3) | Line | 15 | Position(s) | 42-44 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit **Code** (Line 4) | Line | 17 | Position(s) | 42-44 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit **Code** (Line 5) | Line | 19 | Position(s) | 42-44 | Numeric | 3 |
| Nonrefundable Priority 3 Tax Credit **Code** (Line 6) | Line | 21 | Position(s) | 42-44 | Numeric | 3 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3** – continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| **Schedule NRC-P3 - Part I – Nontransferable** – continued | | | | | | | |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 1) | Enter amount of allowable credit claimed against corporation income tax in Column A. | Line | 11 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 2) | Line | 13 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 3) | Line | 15 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 4) | Line | 17 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 5) | Line | 19 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 6) | Line | 21 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. | Line | 11 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 2) | Line | 13 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 3) | Line | 15 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 4) | Line | 17 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 5) | Line | 19 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax (Line 6) | Line | 21 | Position(s) | 68-75 | Numeric | 8 |
| **Schedule NRC-P3 - Part II – Transferable** | | | | | | | |
| Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 7) | Enter 3-digit credit code. If not applicable, leave blank. | Line | 37 | Position(s) | 42-44 | Numeric | 3 |
| Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 8) | Line | 41 | Position(s) | 42-44 | Numeric | 3 |
| Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 9) | Line | 45 | Position(s) | 42-44 | Numeric | 3 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 7) | Enter amount of allowable credit claimed against corporation income tax in Column A. | Line | 37 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 8) | Line | 41 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Income** Tax  (Line 9) | Line | 45 | Position(s) | 51-58 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 7) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. | Line | 37 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 8) | Line | 41 | Position(s) | 68-75 | Numeric | 8 |
| NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 9) | Line | 45 | Position(s) | 68-75 | Numeric | 8 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule NRC-P3** – continued | | | | | | | |
| **Field Name** | **Field Name** |  |  | **Exact Placement on Grid** |  | **Field Type** | **Field**  **Length** |
| **Schedule NRC-P3 - Part II – Transferable** – continued | | | | | | | |
| LDR State Certification Number (Line 7A) | Enter the LDR State Certification Number from Form R-6135. | Line | 39 | Position(s) | 9-34 | Alphanumeric | 26 |
| LDR State Certification Number (Line 8A) | Line | 43 | Position(s) | 9-34 | Alphanumeric | 26 |
| LDR State Certification Number (Line 9A) | Line | 47 | Position(s) | 9-34 | Alphanumeric | 26 |
| Total NRC-P3 Income Tax Credits (Line 10) | Add credit amounts claimed against Income Tax (Column A, Lines 1-9). | Line | 49 | Position(s) | 51-58 | Numeric | 8 |
| Total NRC-P3 Franchise Tax Credits (Line 11) | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-9). | Line | 51 | Position(s) | 68-75 | Numeric | 8 |

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

**Exact Placement Specifications** – CIFT-620-2D Schedule RC-P2 (Refundable Priority 2 Tax Credits)

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Reference Points (5):**

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| --- |
| 1 positioned on Line 6 in Position 6. |
| 1 positioned on Line 9 in Position 80. |
| 1 positioned on Line 42 in Position 48. |
| 1 positioned on Line 59 in Position 6. |
| 1 positioned on Line 61 in Position 80. |

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22447) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **Schedule RC-P2- Part I – Nontransferable** | | | | | | | |
| Refundable Priority 2 Tax Credit **Code** (Line 1) | Enter 3-digit credit code. If not applicable, leave blank. | Line | 11 | Position(s) | 42-44 | Numeric | 3 |
| Refundable Priority 2 Tax Credit **Code** (Line 2) | Line | 13 | Position(s) | 42-44 | Numeric | 3 |
| Refundable Priority 2 Tax Credit **Code** (Line 3) | Line | 15 | Position(s) | 42-44 | Numeric | 3 |
| Refundable Priority 2 Tax Credit **Code** (Line 4) | Line | 17 | Position(s) | 42-44 | Numeric | 3 |
| Refundable Priority 2 Tax Credit **Code** (Line 5) | Line | 19 | Position(s) | 42-44 | Numeric | 3 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2** – continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| **Schedule RC- P2 - Part I – Nontransferable** – continued | | | | | | | |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 1) | Enter amount of allowable credit claimed against corporation income tax in Column A. | Line | 11 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 2) | Line | 13 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 3) | Line | 15 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 4) | Line | 17 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 5) | Line | 19 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Franchise** Tax  (Line 1) | Enter amount of allowable credit claimed against corporation franchise tax in Column B. | Line | 11 | Position(s) | 68-75 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Franchise** Tax  (Line 2) | Line | 13 | Position(s) | 68-75 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Franchise** Tax  (Line 3) | Line | 15 | Position(s) | 68-75 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Franchise** Tax  (Line 4) | Line | 17 | Position(s) | 68-75 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Franchise** Tax  (Line 5) | Line | 19 | Position(s) | 68-75 | Numeric | 8 |
| **Schedule RC- P2 - Part II – Transferable** | | | | | | | |
| Transferable, Refundable Priority 3 Tax Credit **Code** (Line 6) | Enter 3-character credit code. If not applicable, leave blank. **The value should be hard- coded to 62F.** | Line | 26 | Position(s) | 41-45 | Alphanumeric | 3 |
| Transferable, Refundable Priority 3 Tax Credit **Code** (Line 7) | Line | 30 | Position(s) | 41-45 | Alphanumeric | 3 |
| Transferable, Refundable Priority 3 Tax Credit **Code** (Line 8) | Line | 34 | Position(s) | 41-45 | Alphanumeric | 3 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 6) | Enter amount of allowable credit claimed against corporation income tax in Column A. | Line | 26 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 7) | Line | 30 | Position(s) | 51-58 | Numeric | 8 |
| RC-P2 Amount Claimed Against **Income** Tax  (Line 8) | Line | 34 | Position(s) | 51-58 | Numeric | 8 |
| LDR State Certification Number (Line 6A) | Enter the LDR State Certification Number from Form R-6135. | Line | 28 | Position(s) | 9-34 | Alphanumeric | 26 |
| LDR State Certification Number (Line 7A) | Line | 32 | Position(s) | 9-34 | Alphanumeric | 26 |
| LDR State Certification Number (Line 8A) | Line | 36 | Position(s) | 9-34 | Alphanumeric | 26 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule RC-P2** – continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| **Schedule RC- P2 - Part II – Transferable – continued** | | | | | | | |
| Total RC-P2 Income Tax Credits (Line 9) | Add credit amounts claimed against Income Tax (Column A, Lines 1-8). | Line | 38 | Position(s) | 51-58 | Numeric | 8 |
| Total RC-P2 Franchise Tax Credits (Line 10) | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5). | Line | 40 | Position(s) | 68-75 | Numeric | 8 |

**NOTE:** The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they MUST be completed when applicable.

**Exact Placement Specifications** – CIFT-620-2D Schedule A and Schedule B

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22450) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule A** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| Schedule A- Line 1 Yes | 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?  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 10 | Position(s) | 54 | Alpha | 1 |
| Schedule A- Line 1 No | the 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?  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 13 | Position(s) | 54 | Alpha | 1 |
| Line 1(1) | Federal Employer Identification Number | Line | 10 | Position(s) | 62-70 | Numeric | 9 |
| Line 1(1) | Percentage | Line | 10 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 1(2) | Federal Employer Identification Number | Line | 11 | Position(s) | 62-70 | Numeric | 9 |
| Line 1(2) | Percentage | Line | 11 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 1(3) | Federal Employer Identification Number | Line | 13 | Position(s) | 62-70 | Numeric | 9 |
| Line 1(3) | Percentage | Line | 13 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 1(4) | Federal Employer Identification Number | Line | 14 | Position(s) | 62-70 | Numeric | 9 |
| Line 1(4) | Percentage | Line | 14 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 1(5) | Federal Employer Identification Number | Line | 16 | Position(s) | 62-70 | Numeric | 9 |
| Line 1(5) | Percentage | Line | 16 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Schedule A- Line 2 Yes | At 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?  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 19 | Position(s) | 54 | Alpha | 1 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule A** – continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Schedule A- Line 2 No | At 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? Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 22 | Position(s) | 54 | Alpha | 1 |
| Line 2(1) | Federal Employer Identification Number/Social Security Number | Line | 19 | Position(s) | 62-70 | Numeric | 9 |
| Line 2(1) | Percentage | Line | 19 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 2(2) | Federal Employer Identification Number/Social Security Number | Line | 20 | Position(s) | 62-70 | Numeric | 9 |
| Line 2(2) | Percentage | Line | 20 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 2(3) | Federal Employer Identification Number/Social Security Number | Line | 22 | Position(s) | 62-70 | Numeric | 9 |
| Line 2(3) | Percentage | Line | 22 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 2(4) | Federal Employer Identification Number/Social Security Number | Line | 23 | Position(s) | 62-70 | Numeric | 9 |
| Line 2(4) | Percentage | Line | 23 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 2(5) | Federal Employer Identification Number/Social Security Number | Line | 25 | Position(s) | 62-70 | Numeric | 9 |
| Line 2(5) | Percentage | Line | 25 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Schedule A- Line 3 Yes | If y If you answered yes to Line I on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 28 | Position(s) | 54 | Alpha | 1 |
| Schedule A- Line 3 No | If y If you answered No to Line I on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 31 | Position(s) | 54 | Alpha | 1 |
| Line 3(1) | Federal Employer Identification Number | Line | 28 | Position(s) | 62-70 | Numeric | 9 |
| Line 3(1) | Percentage | Line | 28 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 3(2) | Federal Employer Identification Number | Line | 29 | Position(s) | 62-70 | Numeric | 9 |
| Line 3(2) | Percentage | Line | 29 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 3(3) | Federal Employer Identification Number | Line | 31 | Position(s) | 62-70 | Numeric | 9 |
| Line 3(3) | Percentage | Line | 31 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule A**– continued | | | | | | | | |
| **Field Name** | | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 3(4) | | Federal Employer Identification Number | Line | 32 | Position(s) | 62-70 | Numeric | 9 |
| Line 3(4) | | Percentage | Line | 32 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
| Line 3(5) | | Federal Employer Identification Number | Line | 34 | Position(s) | 62-70 | Numeric | 9 |
| Line 3(5) | | Percentage | Line | 34 | Position(s) | 74-79 | Numeric(w/Decimal) | 6 |
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| **Printed Variable Data Fields – CIFT-620-2D Schedule B** | | | | | | | | |
| **Field Name** | **Comments** | |  |  |  |  | **Field Type** | **Field**  **Length** |
| Line 1A | Total Amount of Sales- Net Sales of Merchandise and / or Charges | | Line | 41 | Position(s) | 43-54 | Alpha | 12 |
| Line 1A | Total Amount of Sales Net Sales of Merchandise and / or Charges Louisiana Taxable Income | | Line | 41 | Position(s) | 56-67 | Numeric | 12 |
| Line 1B | Net Sales of Merchandise and / or Charges -Total Charges for Services | | Line | 43 | Position(s) | 43-54 | Numeric | 12 |
| Line 1B | Net Sales of Merchandise and / or Charges -Louisiana Amount-Charges for Services | | Line | 43 | Position(s) | 56-67 | Numeric | 12 |
| Line 1C | Net Sales of Merchandise and / or Charges -Total Amount Other Gross Apportionable Income | | Line | 45 | Position(s) | 43-54 | Numeric | 12 |
| Line 1C | Net Sales of Merchandise and / or Charges -LA Amount Other Gross Apportionable Income | | Line | 45 | Position(s) | 56-67 | Numeric | 12 |
| Line 1D | Total Net Sales of Merchandise and / or Charges- Add the Amounts in Columns 1 and 2 | | Line | 47 | Position(s) | 43-54 | Numeric | 12 |
| Line 1D | Total LA Amount - Net Sales of Merchandise and / or Charges- Total Add the Amounts in Columns 1 and 2 | | Line | 47 | Position(s) | 56-67 | Numeric | 12 |
| Line 1D | Percentage | | Line | 47 | Position(s) | 73-78 | Numeric | 6 |
| Line 2 | For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year. (See instructions.)Ratio not used. Check box.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | | Line | 49 | Position(s) | 41 | Alpha | 1 |
| Line 2 | For Certain Oil and Gas Only- Wages, salaries, and other personal service compensation paid during the year/Total Amount | | Line | 49 | Position(s) | 43-54 | Numeric | 12 |
| Line 2 | Louisiana Amount-  For Certain Oil and Gas Only- Wages, salaries, and other personal service compensation paid during the year/LA Amount | | Line | 49 | Positions(s) | 56-67 | Numeric | 12 |
| Line 2 | Percentage | | Line | 49 | Positions(s) | 73-78 | Numeric(w/Decimal) | 6 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule B- continued** | | | | | | | |
| **Field Name** | **Comments** |  |  |  |  | **Field Type** | **Field**  **Length** |
| Line 3 | For Certain Oil and Gas Only-  Income tax property ratio- Income Tax Property Ratio  If ratio is not used, check box.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 51 | Positions(s) | 55 | Alpha | 1 |
| Line 3 | Percentage | Line | 51 | Positions(s) | 73-78 | Numeric | 6 |
| Line 4 | Percentage- ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (See Instructions.) | Line | 53 | Positions(s) | 73-78 | Numeric | 6 |
| Line 5 | Total of Percent in Column 3 | Line | 55 | Position(s) | 73-78 | Numeric | 6 |
| Line 6 | Average of Percent — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D | Line | 57 | Position(s) | 73-78 | Numeric | 6 |

**Exact Placement Specifications** – CIFT-620-2D Schedule C

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22451) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed except for Line 3, Line 9, Lines 13 and 15.

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| Printed Variable Data Fields – CIFT-620-2D Schedule C | | | | | | | | | |
| Field Name | Comments | Exact Placement on Grid | | | | | | Field Type | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | | Position(s) | 70-80 | | Numeric | 10 |
| **Intangible Assets- Located Everywhere** | | | | | | | | | |
| Line 1 | Cash - Beginning of Year (Column 1) | Line | 11 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 1 | Cash - End of Year(Column 2) | Line | 11 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 2 | Notes and Accounts Receivable - Beginning of Year (Col 1) | Line | 13 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 2 | Notes and Accounts Receivable – End of Year (Col 2) | Line | 13 | | Position(s) | 41-52 | | Numeric | 12 |
| (Line 3) | Reserve for Bad Debts- Beginning of Year- Negative Amount (Col 1) | Line | 15 | | Position(s) | 27-38 | | Numeric | 12 |
| (Line 3) | Reserve for Bad Debts- End of Year- Negative Amount (Col 2) | Line | 15 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 4 | Investment in U.S. govt. obligations- Beginning of Year(Col 1) | Line | 17 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 4 | Investment in U.S. govt. obligations- End of Year (Col 2) | Line | 17 | | Position(s) | 41-52 | | Numeric | 12 |
| Printed Variable Data Fields – CIFT-620-2D Schedule C (continued) | | | | | | | | | |
| Field Name | Comments | Exact Placement on Grid | | | | | | Field Type | **Field**  **Length** |
| Line 5 | Stock and Obligation of Subsidiaries-Beginning of Year | Line | 19 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 5 | Stock and Obligation of Subsidiaries- End of Year (Col. 2) | Line | 19 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 6 | Other Investments- Beginning of Year (Column 1) | Line | 21 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 6 | Other Investments- End of Year (Col. 2) | Line | 21 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 7 | Loans to Stockholders- Beginning of Year (Column 1) | Line | 23 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 7 | Loans to Stockholders- End of Year (Col. 2) | Line | 23 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 8 | Other Intangible Assets- Beginning of Year (Column 1) | Line | 25 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 8 | Other Intangible Assets- End of Year (Col. 2) | Line | 25 | | Position(s) | 41-52 | | Numeric | 12 |
| (Line 9) | Accumulated Depreciation- Beginning of Year (Column 1) | Line | 27 | | Position(s) | 27-38 | | Numeric | 12 |
| (Line 9) | Accumulated Depreciation- End of Year (Col. 2) | Line | 27 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 10 | Total Intangible Assets Add Line 1-9- Beginning of Year (Column 1) | Line | 29 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 10 | Total Intangible Assets Add Line 1-9- End of Year (Col. 2) | Line | 29 | | Position(s) | 41-52 | | Numeric | 12 |
| **Real and Tangible Assets- Located Everywhere – Columns 1 and 2** | | | | | | | | | |
| Line 11 | Inventories- Beginning of Year (Column 1) | Line | 32 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 11 | Inventories- End of Year (Col. 2) | Line | 32 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 12 | Blds. and other depreciable Assets- Beginning of Year | Line | 34 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 12 | Blds. and other depreciable Assets- End of Year(Col. 2) | Line | 34 | Position(s) | | 41-52 | | Numeric | 12 |
| (Line 13) | Accumulated Depreciation- Beginning of Year (Column 1) | Line | 36 | Position(s) | | 27-38 | | Numeric | 12 |
| (Line 13) | Accumulated Depletion- End of Year (Col. 2) | Line | 36 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 14 | Depletable Assets- Beginning of Year (Column 1) | Line | 38 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 14 | Depletable Assets- Beginning of Year (Col. 2) | Line | 38 | Position(s) | | 41-52 | | Numeric | 12 |
| (Line 15) | Accumulated Depreciation- Beginning of Year (Column 1) | Line | 40 | Position(s) | | 27-38 | | Numeric | 12 |
| (Line 15) | Accumulated Depreciation - End of Year (Col. 2) | Line | 40 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 16 | Land- Beginning of Year (Column 1) | Line | 42 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 16 | Land- End of Year (Col. 2) | Line | 42 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 17 | Other Real and Tangible Assets- Beginning of Year | Line | 44 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 17 | Other Real and Tangible Assets - End of Year (Col. 2) | Line | 44 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year (Column 1) | Line | 46 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year (Col. 2) | Line | 46 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year (Column 1) | Line | 48 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year (Col. 2) | Line | 48 | Position(s) | | 41-52 | | Numeric | 12 |
| Line 20 | Less real and tangible assets not used in production of net apportionable income- Beginning of Year( Col. 1) | Line | 50 | Position(s) | | 27-38 | | Numeric | 12 |
| Line 20 | Less real and tangible assets not used in production of net apportionable income- End of Year (Col. 2) | Line | 50 | Position(s) | | 41-52 | | Numeric | 12 |
| Printed Variable Data Fields – CIFT-620-2D Schedule C (continued) | | | | | | | | | |
| Field Name | Comments |  |  | |  |  | | Field Type | **Field**  **Length** |
| Line 21 | Balance- Subtract line 20 from Line 19- Beginning of Year | Line | 52 | | Position(s) | 27-38 | | Numeric | 12 |
| Line 21 | Balance- Subtract line 20 from Line 19- Beginning of Year | Line | 52 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 22 | Beginning of year balance- End of Year | Line | 54 | | Position(s) | 41-52 | | Numeric | 12 |
| Line 23 | Total Add Lines 21 and 22- End of Year | Line | 56 | | Position(s) | 41-52 | | Numeric | 12 |
| **Real and Tangible Assets- Located in Louisiana- Column 3 and 4** | | | | | | | | | |
| Line 11 | Inventories- Beginning of Year | Line | 32 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 11 | Inventories- End of Year | Line | 32 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 12 | Blds. and other depreciable Assets- Beginning of Year | Line | 34 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 12 | Blds. and other depreciable Assets- End of Year | Line | 34 | | Position(s) | | 68-79 | Numeric | 12 |
| (Line 13) | Accumulated Depreciation- Beginning of Year | Line | 36 | | Position(s) | | 54-65 | Numeric | 12 |
| (Line 13) | Accumulated Depletion- End of Year | Line | 36 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 14 | Depletable Assets- Beginning of Year | Line | 38 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 14 | Depletable Assets- End of Year | Line | 38 | | Position(s) | | 68-79 | Numeric | 12 |
| (Line 15) | Accumulated Depletion- Beginning of Year | Line | 40 | | Position(s) | | 54-65 | Numeric | 12 |
| (Line 15) | Accumulated Depletion- End of Year | Line | 40 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 16 | Land- Beginning of Year | Line | 42 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 16 | Land- End of Year | Line | 42 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 17 | Other Real and Tangible Assets- Beginning of Year | Line | 44 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 17 | Other Real and Tangible Assets- End of Year | Line | 44 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year | Line | 46 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 18 | Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year | Line | 46 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year | Line | 48 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 19 | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year | Line | 48 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 20 | Less real and tangible assets not used in production of net apportionable income- Beginning of Year | Line | 50 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 20 | Less real and tangible assets not used in production of net apportionable income- End of Year | Line | 50 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 21 | Balance- Subtract line 20 from Line 19- Beginning of Year | Line | 52 | | Position(s) | | 54-65 | Numeric | 12 |
| Line 21 | Balance- Subtract line 20 from Line 19- End of Year | Line | 52 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 22 | Beginning of year balance- End of Year | Line | 54 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 23 | Total Add Lines 21 and 22- End of Year | Line | 56 | | Position(s) | | 68-79 | Numeric | 12 |
| Line 24 (Line 23, Column 4 /Line23, Column 2) | Income Tax Property Ratio | Line | 58 | | Position(s) | | 73-78 | Numeric (w Decimal) | 6 |
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**Exact Placement Specifications** – CIFT-620-2D Schedule D

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22452) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.

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| |  | | --- | | Printed Variable Data Fields – CIFT-620-2D Schedule D | | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | | Numeric | 10 |
| If a separate accounting method is used- Indicator Box | Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 7 | Position(s) | 49 | | Alpha | 1 |
| Line 1A | Total- Gross Receipts | Line | 10 | Position(s) | 28-39 | | Numeric | 12 |
| Line 1B | Total- Less returns and allowances | Line | 12 | Position(s) | 28-39 | | Numeric | 12 |
| Line 1C | Balance, Subtract Line 1B from Line 1A | Line | 14 | Position(s) | 28-39 | | Numeric | 12 |
| Line 2 | Less: Cost of goods sold and/ or operations- Attach Schedule | Line | 16 | Position(s) | 28-39 | | Numeric | 12 |
| Line 3 | Gross Profit- Subtract Line 2 from Line 1C | Line | 18 | Position(s) | 28-39 | | Numeric | 12 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule D** – continued | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Line 4 | Gross Rents | Line | 20 | Position(s) | | 28-39 | Numeric | 12 |
| Line 5 | Gross Royalties | Line | 22 | Position(s) | | 28-39 | Numeric | 12 |
| Line 6 | Income from estates, trusts, and partnerships | Line | 24 | Position(s) | | 28-39 | Numeric | 12 |
| Line 7 | Income from construction, repair, etc. | Line | 26 | Position(s) | | 28-39 | Numeric | 12 |
| Line 8 | Other Income- Attach Schedule | Line | 28 | Position(s) | | 28-39 | Numeric | 12 |
| Line 9 | Total Income - Add Lines 3 through 8. | Line | 30 | Position(s) | | 28-39 | Numeric | 12 |
| Line 10 | Compensation of Officers | Line | 32 | Position(s) | | 28-39 | Numeric | 12 |
| Line 11 | Salaries and wages (not deducted elsewhere) | Line | 34 | Position(s) | | 28-39 | Numeric | 12 |
| Line 12 | Repairs | Line | 36 | Position(s) | | 28-39 | Numeric | 12 |
| Line 13 | Bad Debt | Line | 38 | Position(s) | | 28-39 | Numeric | 12 |
| Line 14 | Rent | Line | 40 | Position(s) | | 28-39 | Numeric | 12 |
| Line 15 | Taxes and Licenses | Line | 42 | Position(s) | | 28-39 | Numeric | 12 |
| Line 16 | Interest | Line | 44 | Position(s) | | 28-39 | Numeric | 12 |
| Line 17 | Charitable Contributions | Line | 46 | Position(s) | | 28-39 | Numeric | 12 |
| Line 18 | Depreciation | Line | 48 | Position(s) | | 28-39 | Numeric | 12 |
| Line 19 | Depletion | Line | 50 | Position(s) | | 28-39 | Numeric | 12 |
| Line 20 | Advertising | Line | 52 | Position(s) | | 28-39 | Numeric | 12 |
| Line 21 | Pension, Profit Sharing, Stock Bonus, and Annuity Plans | Line | 54 | Position(s) | | 28-39 | Numeric | 12 |
| Line 22 | Other employee benefit plans | Line | 56 | Position(s) | | 28-39 | Numeric | 12 |
| Line 23 | Energy efficient commercial buildings deduction | Line | 10 | Position(s) | | 66-77 | Numeric | 12 |
| Line 24 | Other Deductions | Line | 12 | Position(s) | | 66-77 | Numeric | 12 |
| Line 25 | Total Deductions- Add Line 10 through 24 | Line | 14 | Position(s) | | 66-77 | Numeric | 12 |
| Line 26 | Net Income from All Sources- subtract Line 25 from 9 | Line | 16 | Position(s) | | 66-77 | Numeric | 12 |
| Line 27 | Allowable Income from All Sources |  |  |  | |  |  |  |
| Line 27A | Net rents and royalties form immovable or corporeal movable property | Line | 20 | Position(s) | | 66-77 | Numeric | 12 |
| Line 27B | Royalties from the use of patents, trademarks, etc. | Line | 22 | Position(s) | | 66-77 | Numeric | 12 |
| Line 27C | Income from estates, trusts, and partnerships | Line | 24 | Position(s) | | 66-77 | Numeric | 12 |
| Line 27D | Income from construction, repair, etc | Line | 26 | Position(s) | 66-77 | | Numeric | 12 |
| Line 27E | Other Allocable Income | Line | 28 | Position(s) | 66-77 | | Numeric | 12 |
| (Line 27F) | Allocable Expenses | Line | 30 | Position(s) | 66-77 | | Numeric | 12 |
| Line 27 G | Net allocable income from all sources | Line | 32 | Position(s) | 66-77 | | Numeric | 12 |
| Line 28 | Net income subject to apportionment- Subtract Line 27G from Line 26 | Line | 34 | Position(s) | 66-77 | | Numeric | 12 |
| Line 29 | Net income apportioned to Louisiana | Line | 36 | Position(s) | 66-77 | | Numeric | 12 |
| Line 30 | Allowable Income from Louisiana Sources |  |  |  | |  |  |  |
| Line 30A | Net rents and Royalties and Royalties from immovable or corporeal movable property | Line | 40 | Position(s) | 66-77 | | Numeric | 12 |
| Line 30B | Royalties form the use of patents, trademarks, etc. | Line | 42 | Position(s) | 66-77 | | Numeric | 12 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule D**– continued | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 30C | Income from estates, trusts, and partnerships. | Line | 44 | Position(s) | 66-77 | Numeric | 12 |
| Line 30D | Income from construction, repair, etc. | Line | 46 | Position(s) | 66-77 | Numeric | 12 |
| Line 30E | Other Allocable Income | Line | 48 | Position(s) | 66-77 | Numeric | 12 |
| (Line 30F) | Allocable Expenses | Line | 50 | Position(s) | 66-77 | Numeric | 12 |
| Line 30G | Net Allocable Income from Louisiana Sources | Line | 52 | Position(s) | 66-77 | Numeric | 12 |
| Line 31 | Louisiana Net Income before loss adjustments – Add Lines 29 and Line 30G | Line | 54 | Position(s) | 66-77 | Numeric | 12 |

**Exact Placement Specifications** – CIFT-620-2D Schedule E and Schedule G

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22453) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule E** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | | Numeric | 10 |
| **Schedule E- Reconciliation of Income Per Books with Income Per Return** | | | | | | | | |
| Line 1 | Net income per books | Line | 8 | Position(s) | | 31-42 | Numeric | 12 |
| Line 2 | Louisiana Income Tax | Line | 10 | Position(s) | | 31-42 | Numeric | 12 |
| Line 3 | Excess of Capital Loss over Capital Gains | Line | 12 | Position(s) | | 31-42 | Numeric | 12 |
| Line 4 | Taxable Income not recorded on books this year | Line | 14 | Position(s) | | 31-42 | Numeric | 12 |
| **Line 5 Expenses Recorded on books this year, but not deducted in this return** | | | | | | | | |
| Line 5a | Depreciation | Line | 18 | Position(s) | 31-42 | | Numeric | 12 |
| Line 5b | Depletion | Line | 20 | Position(s) | 31-42 | | Numeric | 12 |
| Line 5c | Other | Line | 22 | Position(s) | 31-42 | | Numeric | 12 |
| Line 6 | Total- Add Line 1 through 5c | Line | 8 | Position(s) | 69-80 | | Numeric | 12 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule E - Continues** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 7 | Income recorded on books this year, but not included in this return | Line | 10 | Position(s) | 69-80 | Numeric | 12 |
| **Line 8 Deductions in this tax return not charged against book income this year:** | | | | | | | |
| Line 8a | Depreciation | Line | 14 | Position(s) | 69-80 | Numeric | 12 |
| Line 8b | Depletion | Line | 16 | Position(s) | 69-80 | Numeric | 12 |
| Line 8c | Other | Line | 18 | Position(s) | 69-80 | Numeric | 12 |
| Line 9 | Total- Add Lines 7 and 8c | Line | 20 | Position(s) | 69-80 | Numeric | 12 |
| Line 10 | Net Income from all Sources per return- Subtract Line 9 from Line 6 | Line | 22 | Position(s) | 69-80 | Numeric | 12 |
| |  | | --- | | **Printed Variable Data Fields – CIFT-620-2D Schedule G** | | | | | | | | |
| **Field Name** | **Comments** |  |  |  |  | **Field Type** | **Field**  **Length** |
| **Liabilities and Capital from Balance Sheet- Beginning of Year** | | | | | | | |
| Line 1, Col 1 | Accounts Payable | Line | 27 | Position(s) | 52-63 | Numeric | 12 |
| Line 2, Col 1 | M Mortgages, notes, and bonds payable one year old or less at balance sheet date and having a maturity of one year or  L less from original date incurred | Line | 29 | Position(s) | 52-63 | Numeric | 12 |
| Line 3, Col 1 | O Other current liabilities | Line | 31 | Position(s) | 52-63 | Numeric | 12 |
| Line 4, Col 1 | L Loans from stockholders | Line | 33 | Position(s) | 52-63 | Numeric | 12 |
| Line 5, Col 1 | D Due to subsidiaries and affiliates | Line | 35 | Position(s) | 52-63 | Numeric | 12 |
| Line 6, Col 1 | M 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 | Line | 37 | Position(s) | 52-63 | Numeric | 12 |
| Line 7, Col 1 | O Other liabilities | Line | 39 | Position(s) | 52-63 | Numeric | 12 |
| Line 8, Col 1 | C Capital stock: a. Preferred Stock | Line | 41 | Position(s) | 52-63 | Numeric | 12 |
| Line 8, Col 1 | Capital stock: b. Common Stock | Line | 43 | Position(s) | 52-63 | Numeric | 12 |
| Line 9, Col 1 | P Paid-in or capital surplus | Line | 45 | Position(s) | 52-63 | Numeric | 12 |
| Line 10, Col 1 | S Surplus reserves | Line | 47 | Position(s) | 52-63 | Numeric | 12 |
| Line 11, Col 1 | E Earned surplus and undivided profits | Line | 49 | Position(s) | 52-63 | Numeric | 12 |
| Line 12, Col 1 | E Excessive reserves or undervalued assets | Line | 51 | Position(s) | 52-63 | Numeric | 12 |
| Line 13, Col 1 | Total- Add Lines 1 through 12. | Line | 53 | Position(s) | 52-63 | Numeric | 12 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule G -Continues** | | | | | | | |
| **Field Name** | **Comments** |  |  |  |  | **Field Type** | **Field**  **Length** |
| **Liabilities and Capital from Balance Sheet- End of Year** | | | | | | | |
| Line 1, Col 2 | Accounts Payable | Line | 27 | Position(s) | 67-78 | Numeric | 12 |
| Line 2, Col 2 | M 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 | Line | 29 | Position(s) | 67-78 | Numeric | 12 |
| Line 3, Col 2 | Other current liabilities | Line | 31 | Position(s) | 67-78 | Numeric | 12 |
| Line 4, Col 2 | Loans from stockholders | Line | 33 | Position(s) | 67-78 | Numeric | 12 |
| Line 5, Col 2 | Due to subsidiaries and affiliates | Line | 35 | Position(s) | 67-78 | Numeric | 12 |
| Line 6, Col 2 | 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 | Line | 37 | Position(s) | 67-78 | Numeric | 12 |
| Line 7, Col 2 | Other liabilities | Line | 39 | Position(s) | 67-78 | Numeric | 12 |
| Line 8, Col 2 | Capital stock: a. Preferred Stock | Line | 41 | Position(s) | 67-78 | Numeric | 12 |
| Line 8, Col 2 | Capital stock: b. Common Stock | Line | 43 | Position(s) | 67-78 | Numeric | 12 |
| Line 9, Col 2 | Paid-in or capital surplus | Line | 45 | Position(s) | 67-78 | Numeric | 12 |
| Line 10, Col 2 | Surplus reserves | Line | 47 | Position(s) | 67-78 | Numeric | 12 |
| Line 11, Col 2 | Earned surplus and undivided profits | Line | 49 | Position(s) | 67-78 | Numeric | 12 |
| Line 12, Col 2 | Excessive reserves or undervalued assets | Line | 51 | Position(s) | 67-78 | Numeric | 12 |
| Line 13, Col 2 | Total- Add Lines 1 through 12. | Line | 53 | Position(s) | 67-78 | Numeric | 12 |

**Exact Placement Specifications** – CIFT-620-2D Schedule F

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22454) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule F** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| **Schedule F** Reconciliation of Federal and Louisiana Net Income | | | | | | | |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 70-80 | Numeric | 10 |
| Line 1, Col 1 | Enter the total net income calculated under federal law before special deductions | Line | 12 | Position(s) | 67-78 | Numeric | 12 |
| Line 1a. | Federal disallowed business interest expense | Line | 14 | Position(s) | 67-78 | Numeric | 12 |
| Line 2 Additions to Federal Net Income |  |  |  |  |  |  |  |
| Line 2a, Col 1 | Louisiana Income Tax | Line | 18 | Position(s) | 67-78 | Numeric | 12 |
| Line 2b, Col 1 | Related Members, interest\ intangible\management fee expenses or costs. From Form R- 6950 | Line | 20 | Position(s) | 67-78 | Numeric | 12 |
| Line 2c, Col 1 | Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit | Line | 22 | Position(s) | 67-78 | Numeric | 12 |
| Line 2d, Col 1 | Other Additions. | Line | 24 | Position(s) | 67-78 | Numeric | 12 |
| Line 2e, Col 1 | Total Additions- Add Line 2a through 2d. | Line | 26 | Position(s) | 67-78 | Numeric | 12 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule F- Continues** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 3 Subtractions from Federal Net Income |  |  |  |  |  |  |  |
| Line 3a, Col 1 | Bank Dividends | Line | 30 | Position(s) | 67-78 | Numeric | 12 |
| Line 3b, Col 1 | All other Dividends | Line | 32 | Position(s) | 67-78 | Numeric | 12 |
| Line 3c, Col 1 | Interest | Line | 34 | Position(s) | 67-78 | Numeric | 12 |
| Line 3d, Col 1 | Road Home- The amount included in federal taxable income | Line | 36 | Position(s) | 67-78 | Numeric | 12 |
| Line 3e, Col 1 | LA depletion in excess federal depletion | Line | 38 | Position(s) | 67-78 | Numeric | 12 |
| Line 3f, Col 1 | Expenses not deducted on the federal return due to IRS Code Section 280C | Line | 40 | Position(s) | 67-78 | Numeric | 12 |
| Line 3g, Col 1 | Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950 | Line | 42 | Position(s) | 67-78 | Numeric | 12 |
| Line 3h, Col 1 | Compensation for Disaster Services | Line | 44 | Position(s) | 67-78 | Numeric | 12 |
| Line 3i, Col 1 | Expenses NOT deducted on the federal due to Internal Revenue Code Section 280E | Line | 46 | Position(s) | 67-78 | Numeric | 12 |
| Line 3j, Col 1 | Covid Relief Benefits | Line | 48 | Position(s) | 67-78 | Numeric | 12 |
| Line 3k, Col 1 | Other Subtractions | Line | 50 | Position(s) | 67-78 |  |  |
| Line 3l, Col 1 | Total Subtractions. Add Lines 3a through 3k. | Line | 52 | Position(s) | 67-78 | Numeric | 12 |
| Line 4 | Louisiana Net Income from All Sources- This amount should agree with Schedule D, Line 25 | Line | 54 | Position(s) | 67-78 | Numeric | 12 |

**Exact Placement Specifications** – CIFT-620-2D Schedule G1

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22455) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule G1** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **G-1 Computation of Franchise Tax Base** | | | | | | | |
| Line 1A | Common Stock- Include paid-in or Capital Surplus | Line | 13 | Position(s) | 67-78 | Numeric | 12 |
| Line 1B | Preferred Stock- Include paid-in or Capital Surplus | Line | 15 | Position(s) | 67-78 | Numeric | 12 |
| Line 2 | Total Capital Stock - Add Line 1A and 1B | Line | 17 | Position(s) | 67-78 | Numeric | 12 |
| Line 3 | Surplus and Undivided Profits | Line | 19 | Position(s) | 67-78 | Numeric | 12 |
| Line 4 | Surplus Reserves - include any excessive reserves or undervalued assets | Line | 21 | Position(s) | 67-78 | Numeric | 12 |
| Line 5 | Total - Add Lines 2,3, and 4 | Line | 23 | Position(s) | 67-78 | Numeric | 12 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule G1- Continues** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 6 | Due to Subsidiaries and Affiliates- Do not net the receivables | Line | 25 | Position(s) | 67-78 | Numeric | 12 |
| Line 7 | Deposit Liabilities to Affiliates- Include in the amount on Line 6 | Line | 27 | Position(s) | 67-78 | Numeric | 12 |
| Line 8 | Accounts Payable less than 180 days old- Include in the amount on Line 6 | Line | 29 | Position(s) | 67-78 | Numeric | 12 |
| Line 9 | Adjusted Debt to Affiliates-Subtract Line 7 and 8 from 6 | Line | 31 | Position(s) | 67-78 | Numeric | 12 |
| Line 10 a | 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 Line10B | Line | 33 | Position(s) | 67-78 | Numeric | 12 |
| Line 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. | Line | 35 | Position(s) | 67-78 | Numeric | 12 |
| Line 11 | Additional Surplus and Undivided Profits - See Instructions | Line | 37 | Position(s) | 67-78 | Numeric | 12 |
| **Schedule G1- Total Franchise Taxable Base** | | | | | | | |
| Line 12 | Capital Stock: Common Stock | Line | 40 | Position(s) | 67-78 | Numeric | 12 |
| Line 12 | Capital Stock: Preferred Stock | Line | 42 | Position(s) | 67-78 | Numeric | 12 |
| Line 13 | Paid-in or Capital Surplus- Include Items of paid-in capital in excess of par value | Line | 44 | Position(s) | 67-78 | Numeric | 12 |
| Line 14 | Surplus Reserves- Attach Schedule | Line | 46 | Position(s) | 67-78 | Numeric | 12 |
| Line 15 | Earned Surplus and Undivided Profits | Line | 48 | Position(s) | 67-78 | Numeric | 12 |
| Line 16 | Excessive Reserves or Undervalued Assets | Line | 50 | Position(s) | 67-78 | Numeric | 12 |
| Line 17 | Additional Surplus and Undivided Profits- From Line 11 above | Line | 52 | Position(s) | 67-78 | Numeric | 12 |
| Line 18 | Allowable Deductions Indicator | Line | 54 | Position(s) | 63 | Numeric | 1 |
| Line 18 | Allowable Deductions- See instructions | Line | 54 | Position(s) | 67-78 | Numeric | 12 |
| Line 19 | Total Capital, Surplus, and Undivided Profits - Add Lines 12 through 17 and subtract Line 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar | Line | 56 | Position(s) | 67-78 | Numeric | 12 |

**Exact Placement Specifications** – CIFT-620-2D Schedule H

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22456) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed, except for Line 3, Line 9, Lines 13 and 15.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule H** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | | 70-80 | Numeric | 10 |
| **End of Year- Located Everywhere** | | | | | | | | |
| Line 1 | Cash | Line | 11 | | Position(s) | 37-48 | Numeric | 12 |
| Line 2 | Notes and accounts receivables | Line | 13 | | Position(s) | 37-48 | Numeric | 12 |
| (Line 3) | Reserve for bad debts | Line | 15 | | Position(s) | 37-48 | Numeric | 12 |
| Line 4 | Investment in U.S. govt. obligations | Line | 17 | | Position(s) | 37-48 | Numeric | 12 |
| Line 5 | Stock and Obligations of subsidiaries | Line | 19 | | Position(s) | 37-48 | Numeric | 12 |
| Line 6 | Other Investments- Attach Schedule | Line | 21 | | Position(s) | 37-48 | Numeric | 12 |
| Line 7 | Loans to Stockholders | Line | 23 | | Position(s) | 37-48 | Numeric | 12 |
| Line 8 | Other Intangible Assets- Attach Schedule | Line | 25 | | Position(s) | 37-48 | Numeric | 12 |
| (Line 9) | Accumulated Depreciation | Line | 27 | | Position(s) | 37-48 | Numeric | 12 |
| Line 10 | Total Intangible Assets- Add Line 1-9 | Line | 29 | | Position(s) | 37-48 | Numeric | 12 |
| Lin e11 | Inventories | Line | 31 | | Position(s) | 37-48 | Numeric | 12 |
| Line 12 | Buildings, and other depreciable assets | Line | 33 | | Position(s) | 37-48 | Numeric | 12 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule H- Continued** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| (Line 13) | Accumulated Depreciation | Line | 35 | | Position(s) | 37-48 | Numeric | 12 |
| Lin e14 | Depletable Assets | Line | 37 | | Position(s) | 37-48 | Numeric | 12 |
| (Line 15) | Accumulated Depletion | Line | 39 | | Position(s) | 37-48 | Numeric | 12 |
| Line 16 | Land | Line | 41 | | Position(s) | 37-48 | Numeric | 12 |
| Line 17 | Other real & tangible assets | Line | 43 | | Position(s) | 37-48 | Numeric | 12 |
| Line 18 | Excessive reserves, assets not reflected on books, or undervalued assets | Line | 45 | | Position(s) | 37-48 | Numeric | 12 |
| Line 19 | Total real and tangible assets- Add Line 11 through 18 | Line | 47 | | Position(s) | 37-48 | Numeric | 12 |
| Line 20 | Total Assets- Add Line 10 and 19 | Line | 49 | | Position(s) | 37-48 | Numeric | 12 |
| **End of Year- Located In Louisiana** | | | | | | | | |
| Line 1 | Cash | Line | 11 | Position(s) | | 62-73 | Numeric | 12 |
| Line 2 | Notes and accounts receivables | Line | 13 | Position(s) | | 62-73 | Numeric | 12 |
| (Line 3) | Reserve for bad debts | Line | 15 | Position(s) | | 62-73 | Numeric | 12 |
| Line 4 | Investment in U.S. govt. obligations | Line | 17 | Position(s) | | 62-73 | Numeric | 12 |
| Line 5 | Stock and Obligations of subsidiaries | Line | 19 | Position(s) | | 62-73 | Numeric | 12 |
| Line 6 | Other Investments- Attach Schedule | Line | 21 | Position(s) | | 62-73 | Numeric | 12 |
| Line 7 | Loans to Stockholders | Line | 23 | Position(s) | | 62-73 | Numeric | 12 |
| Line 8 | Other Intangible Assets- Attach Schedule | Line | 25 | Position(s) | | 62-73 | Numeric | 12 |
| (Line 9) | Accumulated Depreciation | Line | 27 | Position(s) | | 62-73 | Numeric | 12 |
| Line 10 | Total Intangible Assets- Add Line 1-9 | Line | 29 | Position(s) | | 62-73 | Numeric | 12 |
| Line11 | Inventories | Line | 31 | Position(s) | | 62-73 | Numeric | 12 |
| Line 12 | Bldgs, and other depreciable assets | Line | 33 | Position(s) | | 62-73 | Numeric | 12 |
| (Line 13) | Accumulated Depreciation | Line | 35 | Position(s) | | 62-73 | Numeric | 12 |
| Line 14 | Depletable Assets | Line | 37 | Position(s) | | 62-73 | Numeric | 12 |
| (Line 15) | Accumulated Depletion | Line | 39 | Position(s) | | 62-73 | Numeric | 12 |
| Line 16 | Land | Line | 41 | Position(s) | | 62-73 | Numeric | 12 |
| Line 17 | Other real & tangible assets | Line | 43 | Position(s) | | 62-73 | Numeric | 12 |
| Line 18 | Excessive reserves, assets not reflected on books, or undervalued assets | Line | 45 | Position(s) | | 62-73 | Numeric | 12 |
| Line 19 | Total real and tangible assets- Add Line 11 through 18 | Line | 47 | Position(s) | | 62-73 | Numeric | 12 |
| Line 20 | Total Assets- Add Line 10 and 19 | Line | 49 | Position(s) | | 62-73 | Numeric | 12 |
| Line 21 | Franchise Tax Property Ratio – Line 20, Column 2/ Line 20, Col 1 | Line | 51 | Position(s) | | 73-78 | Numeric | 6 |

**Exact Placement Specifications** – CIFT-620-2D Schedule I- Computation of Corporate Franchise Tax Apportionment Percentage

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22457) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule I** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | Position(s) | 71-80 | Numeric | 10 |
| **Line 1 Net Sales of Merchandise, Charges for Services, and Other Revenues** | | | | | | | |
| Line 1A | Net sales of merchandise- Total Amount | Line | 12 | Position(s) | 43-54 | Numeric | 12 |
| Line 1A | Net Sales- Louisiana Amount | Line | 12 | Position(s) | 56-67 | Numeric | 12 |
| Line 1B | Charges for Services- Total Amount | Line | 14 | Position(s) | 43-54 | Numeric | 12 |
| Line 1B | Charges for services- LA Amount | Line | 14 | Position(s) | 56-67 | Numeric | 12 |
| Line 1Ci | Other Revenues- Rents and Royalties- Total Amount | Line | 18 | Position(s) | 43-54 | Numeric | 12 |
| Line 1Ci | Other Revenues- Rents and Royalties- LA Amount | Line | 18 | Position(s) | 56-67 | Numeric | 12 |
| Lin e1Cii | Other Revenues- Dividends and Interest- Total Amount | Line | 20 | Position(s) | 43-54 | Numeric | 12 |
| Line 1Cii | Other Revenues- Dividends and Interest- LA Amount | Line | 20 | Position(s) | 56-67 | Numeric | 12 |
| Line 1Ciii | Other Dividends and Interest- Total Amount | Line | 22 | Position(s) | 43-54 | Numeric | 12 |
| Line 1Ciii | Other Dividends and Interest- LA Amount | Line | 22 | Position(s) | 56-67 | Numeric | 12 |

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| **Printed Variable Data Fields – CIFT-620-2D Schedule I- Continued** | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | **Field Type** | **Field**  **Length** |
| Line 1Civ | All Other Revenue - Total Amount | Line | 24 | Position(s) | 43-54 | Numeric | 12 |
| Line 1Civ | All Other Revenue -LA Amount | Line | 24 | Position(s) | 56-67 | Numeric | 12 |
| 1D Indicator | If revenue ratio is not considered in the average, check this box.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 26 | Position(s) | 38 | Alpha | 1 |
| 1D | Total- Total Amount | Line | 26 | Position(s) | 43-54 | Numeric | 12 |
| 1D | Total- Louisiana Amount | Line | 26 | Position(s) | 56-67 | Numeric | 12 |
| 1D | Total- Percent | Line | 26 | Position(s) | 73-78 | Numeric | 6 |
| Line 2 | Franchise Tax Property Ratio Check Box- Schedule H, Line 21 - If property is not considered in the average, check this box.  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 28 | Position(s) | 64 | Alpha | 1 |
| Line 2 | Franchise Tax Property Ratio – Enter the percentage from Schedule H, Line 21 | Line | 28 | Position(s) | 73-78 | Numeric | 6 |
| Line 3 | Total of Applicable Percents in Column 3 | Line | 30 | Position(s) | 73-78 | Numeric | 6 |
| Line 4 | Average of Percents- Divide Line 3 by applicable number of Ratios. Enter here and on CIFT-620, Line 5B | Line | 32 | Position(s) | 73-78 | Numeric | 6 |

**Exact Placement Specifications** – CIFT-620-2D Schedule J, Schedule J-1, and Schedule K,

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22458) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule J- Calculation of Income Tax** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | | Position(s) | 70-80 | Numeric | 10 |
| **Schedule J- Calculation of Income Tax** | | | | | | | | |
| Line 1 Indicator | Short Period Filers Checkbox  Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable. | Line | 8 | | Position(s) | 64 | Alpha | 1 |
| Line 1 | Enter the amount of net taxable income from CIFT-620, Line 1D | Line | 8 | | Position(s) | 68-79 | Numeric | 12 |
| Line 2a | First $50,000 of net taxable income – Net income in Each Bracket | Line | 12 | | Position(s) | 54-58 | Numeric | 5 |
| Line 2a | First $50,000 of net taxable income- Tax | Line | 12 | | Position(s) | 68-79 | Numeric | 12 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule J- Calculation of Income Tax- Continued** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Line 2b | Next $100,000 – Net Income in Each Bracket | Line | 14 | | Position(s) | 54-58 | Numeric | 5 |
| Line 2b | Next $100,000 – Tax | Line | 14 | | Position(s) | 68-79 | Numeric | 12 |
| Line 2c | Over $150,000- Net Income in Each Bracket | Line | 16 | | Position(s) | 54-58 | Numeric | 5 |
| Line 2c | Over $150,000- Tax | Line | 16 | | Position(s) | 68-79 | Numeric | 12 |
| Line 3 | Add amounts in Column 1, Line 2a through 2c and enter the result | Line | 18 | | Position(s) | 52-60 | Numeric | 9 |
| Line 4 | Add amounts in Column 2, Line 2a through 2c, Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2 | Line | 20 | Position(s) | | 68-79 | Numeric | 12 |
| **Printed Variable Data Fields – CIFT-620-2D Schedule J-1 Pass Through Entity Tax** | | | | | | | | |
| Line 1 | Short Period Filers-Indicator Box | Line | 25 | | Position(s) | 64 | Alpha | 1 |
| Line 1 | Amount of Net Taxable Income from CIFT-620 1D | Line | 25 | | Position(s) | 68-80 | Numeric | 13 |
| Line 2a; Column 1 | First $25,000 – Net Income in Each Bracket | Line | 29 | | Position(s) | 52-60 | Numeric | 9 |
| Line 2a; Column 2 | First $25,000 – Tax | Line | 29 | | Position(s) | 68-80 | Numeric | 13 |
| Line 2b; Column 1 | Next $75,000- Net Income in Each Bracket | Line | 31 | | Position(s) | 52-60 | Numeric | 9 |
| Line 2b; Column 2 | Next $75,000- Tax | Line | 31 | | Position(s) | 68-80 | Numeric | 13 |
| Line 2c; Column 1 | Excess Over $100,000, - Net Income in Each Bracket | Line | 33 | | Position(s) | 52-60 | Numeric | 9 |
| Line 2c; Column 2 | Excess Over $100,000, - Tax | Line | 33 | | Position(s) | 68-80 | Numeric | 13 |
| Line 3 | Add amounts in Column 1, Lines 2a through 2c and enter the result. | Line | 35 | | Position(s) | 52-60 | Numeric | 9 |
| Line 4 | Add the amounts in Column 2, Lines 2a through 2c. Enter the amount in Column 2 and on CIFT-620, Line2. | Line | 37 | | Position(s) | 68-80 | Numeric | 13 |
|  | | | | | | | | |
| **Schedule K – Summary of Estimated Tax Payments** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Line 1 | Credit from Prior Year- Date  This field should be formatted as “mmddyyyy”. | Line | 44 | | Position(s) | 46-53 | Numeric | 8 |
| Line 1 | Credit from prior year return- Income Tax Amount | Line | 44 | | Position(s) | 58-66 | Numeric | 9 |
| Line 1 | Credit from prior year return- Franchise Tax Amount | Line | 44 | | Position(s) | 70-78 | Numeric | 9 |
| Line 2 | First Quarter Estimated Payment- Check Number | Line | 46 | | Position(s) | 34-42 | Numeric | 9 |
| Line 2 | First Quarter Estimated Payments Date -This field should be formatted as “mmddyyyy”. | Line | 46 | | Position(s) | 46-53 | Numeric | 8 |
| Line 2 | First Quarter Estimated Payment- Income Tax Amount | Line | 46 | | Position(s) | 58-66 | Alpha | 9 |
| Line 3 | Second Quarter Estimated Payment- Check Number | Line | 48 | | Position(s) | 34-42 | Numeric | 9 |
| Line 3 | Second Quarter Estimated Payment Date- This field should be formatted as “mmddyyyy”. | Line | 48 | | Position(s) | 46-53 | Numeric | 8 |
| **Schedule K – Summary of Estimated Tax Payments- Continued** | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | **Field Type** | **Field**  **Length** |
| Line 3 | Second Quarter Estimated Payment – Income Tax Amount | Line | 48 | | Position(s) | 58-66 | Numeric | 9 |
| Line 4 | Third Quarter Estimated Payment- Check Number | Line | 50 | | Position(s) | 34-42 | Numeric | 9 |
| Line 4 | Third Quarter Estimated Date- This field should be formatted as “mmddyyyy”. | Line | 50 | | Position(s) | 46-53 | Numeric | 8 |
| Line 4 | Third Quarter Estimated Payment- Income Tax Amount | Line | 50 | | Position(s) | 58-66 | Numeric | 9 |
| Line 5 | Fourth Quarter Estimated Payment- Check Number | Line | 52 | | Position(s) | 34-42 | Numeric | 9 |
| Line 5 | Fourth Quarter Date- This field should be formatted as “mmddyyyy”. | Line | 52 | | Position(s) | 46-53 | Numeric | 8 |
| Line 5 | Fourth Quarter Estimated Payment- Income Tax Amount | Line | 52 | | Position(s) | 58-66 | Numeric | 9 |
| Line 6 | Amount of Extension Payment- Check Number | Line | 54 | | Position(s) | 34-42 | Numeric | 9 |
| Line 6 | Amount of Extension Payment Date- This field should be formatted as “mmddyyyy”. | Line | 54 | | Position(s) | 46-53 | Numeric | 8 |
| Line 6 | Amount of Extension Payment - Income Tax Amount | Line | 54 | | Position(s) | 58-66 | Numeric | 9 |
| Line 6 | Amount of Extension Payment- Franchise Tax Amount | Line | 54 | | Position(s) | 70-78 | Numeric | 9 |

**Exact Placement Specifications** – CIFT-620-2D Schedule L, M, and N

**Registration Marks:** Registrations marks must be printed as specified on Page 2 of this document and in the following locations:

**Barcode:** The barcode must be printed as specified on Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.

**Document Identification Number:** The document identification number (22459) must be printed as specified on Page 2 of this document and positioned on Line 63 in Positions 76-80.

**Printed Variable Data Fields:** The printed variable data fields must meet the following criteria:

* 12-point Courier font (**must** be 10 characters per inch).
* Uppercase only.
* No punctuation, symbols, or decimal points, except where specified below.
* Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
* Round all dollar amounts to the nearest whole dollar—no cents allowed.
* Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
* Negative amounts are **not** allowed.

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| **Printed Variable Data Fields – CIFT-620-2D Schedule L Calculation of Franchise Tax** | | | | | | | | | |
| **Field Name** | **Comments** | **Exact Placement on Grid** | | | | | | **Field Type** | **Field**  **Length** |
| Louisiana Revenue Account Number | This field should be formatted as “##########”.  NOTE: This is not the FEIN. | Line | 4 | | Position(s) | 71-80 | | Numeric | 10 |
| Line 1 Indicator | Short Period Check Box | Line | 8 | | Position(s) | 64 | | Alpha | 1 |
| Line 1 | Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater | Line | 8 | | Position(s) | 67-78 | | Numeric | 12 |
| Line 2 | Enter the amount of Line 1 or $300,000, whichever is less | Line | 10 | | Position(s) | 71-76 | | Numeric | 6 |
| Line 3 | Subtract Line 2 from Line 1 and enter the result. | Line | 12 | | Position(s) | 67-78 | | Numeric | 12 |
| Line 4 | Multiply the amount on line 3 by $2.75 for each $1,000 or major fraction and enter the result here and on CIFT-620, Line 7. | Line | 14 | | Position(s) | 67-78 | | Numeric | 12 |
|  | | | | | | | | | |
| **Schedule M- Analysis of Schedule G, Line 11, Column 2** | | | | | | | | | |
| Line 1 | Balance at beginning of year | Line | 18 | Position(s) | | | 24-35 | Alpha | 12 |
| Line 2 | Net Income Per Books | Line | 20 | Position(s) | | | 24-35 | Numeric | 12 |
| Line 3 | Other increases- Attach Schedule | Line | 22 | Position(s) | | | 24-35 | Numeric | 12 |
| Line 4 | Total – Add Line 1, 2, and 3 | Line | 24 | Position(s) | | | 24-35 | Numeric | 12 |
| Line 5a | Distributions- Cash | Line | 26 | Position(s) | | | 24-35 | Numeric | 12 |
| Line 5b | Distributions- Stock | Line | 18 | Position(s) | | | 66-77 | Numeric | 12 |
| Line 5c | Distributions- Property | Line | 20 | Position(s) | | | 66-77 | Numeric | 12 |
| Line 6 | Other Decreases- Attach Schedule | Line | 22 | Position(s) | | | 66-77 | Numeric | 12 |
| Line 7 | Total – Add Lines 5a through 6 | Line | 24 | Position(s) | | | 66-77 | Numeric | 12 |
| Line 8 | Balance at end of year- Subtract Line 7 from Line 4 | Line | 26 | Position(s) | | | 66-77 | Numeric | 12 |
|  | | | | | | | | | |
| **Schedule N- Additional Information Required** | | | | | | | | | |
| Line 1 | Nature of Business Principal Products or Service in LA | Line | 38 | Position(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 1 | Nature of Business Principal Products or Service in LA | Line | 40 | Positions(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 1 | Nature of Business Principal Products or Service in LA | Line | 42 | Positions(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 1 | Nature of Business Principal Products or Service Elsewhere | Line | 45 | Position(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 1 | Nature of Business Principal Products or Service Elsewhere | Line | 47 | Position(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 1 | Nature of Business Principal Products or Service Elsewhere | Line | 49 | Position(s) | | | 8-41 | Alpha/Numeric | 34 |
| Line 2 | Date and State of Incorporation | Line | 34 | Position(s) | | | 67-79 | Numeric | 13 |
| Line 3 | Parishes in which Property is located | Line | 37 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 39 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 41 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 43 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 45 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 47 | Position(s) | | | 45-78 | Alpha | 34 |
| Line 3 | Parishes in which Property is located | Line | 49 | Position(s) | | | 45-78 | Alpha | 34 |

# 2-D Barcode Specifications: 2023 Corporate Income/Franchise Tax Return (CIFT-620)

**Requirements: Page 4**

**Document Identification Number:** The document identification number (22441) must be printed as specified on the **Exact Placement Specifications** section of this document and positioned on Line 63 in Positions 76-80.

**Barcode:** The barcode must be printed as specified on the **Exact Placement Specifications** section Page 2 of this document and positioned as follow:

* 1/2" from the left edge, and
* 1/2” from the bottom edge.
* The 2-D barcode should be placed on Page 4 of the return on Lines 10-16 in Positions 27-61. The barcode must fit within this area of the form. This barcode is 1 of 3 printed on page of the substitute document.
* Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
* No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
* All alpha characters must be in uppercase.
* If a field is not applicable, leave blank unless specifically instructed otherwise.
* Negative amounts are not accepted. If less than zero, enter zero.
* Only whole dollar amounts should be entered.
* Do not include supplemental information in the barcode.
* Error correction level should be set to 4.

# Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

* + **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T1.
  + **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
  + **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service’s official state abbreviations. For Louisiana, use LA.
  + **Description** is an alphanumeric identifier used to describe the form being processed. Use 22441 for the Corporation Income and Franchise Return (CIFT-620-2D).
  + **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
  + **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** **–** For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

### Trailer – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:** T1<CR> (Header Version Number)

9999<CR> (Developer Code)

LA<CR> (Jurisdiction)

6173<CR> (Description)

0<CR> (Specification Version)

1.0<CR> (Software Version)

…

…

…

\*EOD\*<CR>

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

Louisiana Corporate Income/Franchise Tax Return

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

|  |
| --- |
| 2-D Barcode Sample |

**2-D Barcode Fields for Form CIFT-620- Doc ids 22441- 22047, Schedule A, G, K, N**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Header Information** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Field**  **Length** | **Field Name** | | **Comments** |
| 1 | Alphanumeric | | | 2 | Header Version | | Value is **T1**. |
| 2 | Numeric | | | 4 | Developer Code | | 4-digit code (See Appendix 1 of the [2-D Bar Coding Standards](http://www.taxadmin.org/fta/edi/2d/2d10/rev2-d10.html).) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below |
| 3 | Alpha | | | 2 | Jurisdiction | | Value is **LA**. |
| 4 | Numeric | | | 5 | Description | | Value is **22441**. |
| 5 | Numeric | | | 1 | Specification Version | | Value is **0**. |
| 6 | Alphanumeric | | | 10 | Software/Form Version | | Vendor-defined version number that reflects the software and form revision used to produce the barcode. |
|  | | | | | |
| **CIFT-620 2D Return** (Page 1) | | | | | | | |
|  | | | | | | | |
| **CIFT -620 Corporation and Franchise Return - Page 1** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 7 | Numeric | | | 10 | Louisiana Revenue Account Number | | Louisiana Revenue Account Number  NOTE: This is not the FEIN. |
| 8 | Binary | | | 1 | Calendar Year Check Box | | Mark “1” for “Calendar Year Return)”. Mark “0” if not applicable |
| 9 | Binary | | | 1 | Fiscal Year Filer Box | | Mark “1” for “Calendar Year Return)”. Mark “0” if not applicable |
| 10 | Binary | | | 1 | Short Period Filer Box | | Mark “1” for “Calendar Year Return)”. Mark “0” if not applicable |
| 11 | Numeric | | | 6 | Income Tax Fiscal Year Beginning | | This field should be formatted as “mmddyy”. |
| 12 | Numeric | | | 6 | Income Tax Fiscal Year Ending | | This field should be formatted as “mmddyy”. |
| 13 | Numeric | | | 6 | Franchise Tax Fiscal Year Beginning | | This field should be formatted as “mmddyy”. |
| 14 | Numeric | | | 6 | Franchise Tax Fiscal Year Ending | | This field should be formatted as “mmddyy”. |
| 15 | Binary | | | 1 | Name Change Indicator | | Mark “1” if name has changed. Mark “0” if not applicable. |
| 16 | Binary | | | 1 | Address Change Indicator | | Mark “1” if address has changed. Mark “0” if not applicable. |
| 17 | Binary | | | 1 | Amended Return Indicator | | Mark “1” if Audit due to IRS has changed. Mark “0” if not applicable |
| 18 | Binary | | | 1 | Amended due to IRS audit | | Mark “1” if Audit due to IRS has changed. Mark “0” if not applicable |
| 19 | Binary | | | 1 | Franchise Tax Filing Not Required Indicator | | Mark “1” for a Not required to file Franchise Tax. Mark “0” if not applicable |
| 20 | Binary | | | 1 | Income Tax Filing Not Required Indicator | | Mark “1” for a Not required to file Income Tax. Mark “0” if not applicable |
| 21 | Binary | | | 1 | First-time Filing Indicator | | Mark “1” for a First –Time Filing Indicator.  Mark “0” if not applicable |
| **CIFT -620 Corporation and Franchise Return -Continued** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 22 | Binary | | | 1 | Final Return Indicator | | Mark "1” for a Final Return Indicator. Mark “0” if not applicable |
| 23 | Binary | | | 1 | Timely requested extension for federal income tax purposes | | Mark “1” for a timely requested extension Indicator. Mark “0” if not applicable |
| 24 | Alphanumeric | | | 30 | The legal name of the corporation. | | The legal name of the corporation. |
| 25 | Alphanumeric | | | 30 | Trade Name | | The trade name or DBA name of the corporation. Leave blank if not applicable. |
| 26 | Alphanumeric | | | 30 | Mailing Address | | Corporation’s mailing address. |
| 27 | Alphanumeric | | | 15 | Unit Type | | Unit Type- Post Office Abbreviation |
| 28 | Alphanumeric | | | 14 | Unit Number | | Unit Number |
| 29 | Alphanumeric | | | 14 | City | | Corporation’s mailing address- City |
| 30 | Alpha | | | 2 | State | | Corporation’s mailing address- State |
| 31 | Alphanumeric | | | 9 | ZIP | | Corporation’s mailing address- Zip |
| 32 | Alphanumeric | | | 30 | Foreign Nation | | Foreign Nation, if not United States (do not abbreviate) |
| 33 | Numeric | | | 9 | Return Line A | | Federal Employer Identification Number (FEIN) |
| 34 | Numeric | | | 11 | Return Line B | | Total business interest expense |
| 35 | Numeric | | | 11 | Return Line C | | Total business interest expense deduction |
| 36 | Numeric | | | 5 | Return Line D | | Income Tax Apportionment Percentage |
| 37 | Binary | | | 1 | Negative Indicator (Return Line E) | | Mark “1” for “Negative Indicator Return Line E”. Mark “0” if not applicable |
| 38 | Numeric | | | 15 | Return Line E- Gross Revenues | | Gross Revenues |
| 39 | Binary | | | 1 | Negative Indicator (Return Line F) | | Mark “1” for “Negative Indicator Return Line F”. Mark “0” if not applicable |
| 40 | Numeric | | | 15 | Return Line F | | Total Assets |
| 41 | Numeric | | | 6 | Return Line G | | NAICS Code |
| 42 | Alpha | | | 2 | Return Line H | | Principal Place of Business – Enter the state abbreviation for the location. |
| 43 | Binary | | | 1 | Return Line I Yes- Does income include any disregarded entities? | | Mark “1” for Yes Line I”. Mark “0” for no. |
| 44 | Binary | | | 1 | Return Line J—Yes- Does the income include a consolidated federal income tax return? | | Mark “1” for Yes Line J -Yes”. Mark “0” for no. |
| 45 | Numeric | | | 9 | Return Line K | | If answered “Yes” on Line J, enter FEIN of consolidated federal income tax return. |
| 46 | Binary | | | 1 | Return Line L—Yes Do the books of the corporation contain intercompany debt? | | Mark “1” for books for the corporation contain intercompany debt Yes”. Mark “0” for no. |
| 47 | Binary | | | 1 | Return Line M | | Enter Code for Federal Form |
| 48 | Binary | | | 2 | Return Line N | | Enter Type of Entity Code |
| 49 | Binary | | | 1 | Return Line O | | Pass-through Entity Tax Election |
| 50 | Binary | | | 1 | Negative Indicator (Return Line 1A) | | Mark “1” for “Negative Indicator Return Line lA- Yes”. Mark “0” if not applicable |
| 51 | Numeric | | | 9 | Return Line 1A | | Louisiana Net Income before Loss Adjustments and Federal Income Tax Deduction |
| 52 | Binary | | | 1 | Negative Indicator (Return Line 1B) | | Mark “1” for “Negative Indicator Return Line lB- Return Line 1B”. Mark “0” if not applicable |
| 53 | Numeric | | | 9 | Return Line 1B | | Subchapter S Corporation Exclusion |
| 54 | Numeric | | | 11 | Return Line 1C | | Loss Carryforward less Federal Tax Refund Applicable to Loss |
|  | | | | | | | |
| **CIFT-620 2D Return** (Page 1) Continued | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 55 | Numeric | | | 9 | Return Line 1C1 | | Loss Carryforward Utilized |
| 56 | Binary | | | 1 | Return Line 1D Indicator | | Mark “1” for “Negative Indicator Return Line lD- Yes”. Mark “0” if not applicable |
| 57 | Numeric | | | 9 | Return Line 1D | | Louisiana Taxable Income |
| 58 | Binary | | | 1 | Return Line 2 Indicator | | Mark “1” for “Public Law 86-272”. Mark “0” if not applicable. Mark ‘2” for all other reasons |
| 59 | Numeric | | | 8 | Return Line 2 | | Louisiana Income Tax |
| 60 | Numeric | | | 8 | Return Line 3 | | Total Nonrefundable Income Tax Credits. |
| 61 | Numeric | | | 8 | Return Line 4 | | Income Tax after Priority 1 Credits |
| 62 | Binary | | | 1 | Negative Indicator (Return Line 5A) | | Mark “1” for “Negative Indicator Return Line 5A- Yes”. Mark “0” if not applicable |
| 63 | Numeric | | | 12 | Return Line 5A | | Total Capital Stock, Surplus, and Undivided Profits |
| 64 | Numeric | | | 5 | Return Line 5B | | Franchise Tax Apportionment Percentage – |
| 65 | Binary | | | 1 | Negative Indicator (Return Line 5C) | | Mark “1” for “Negative Indicator Return Line 5C- Yes”. Mark “0” if not applicable |
| 66 | Numeric | | | 10 | Return Line 5C | | Franchise Tax Base |
| 67 | Numeric | | | 10 | Return Line 6 | | Amount of Assessed Value of Real and Personal Property in Louisiana in 2023 |
| 68 | Numeric | | | 1 | Return Line 7 Indicator | | Enter applicable codes from “1-7” for “Louisiana Franchise Indicator”. See Line 7 Instructions for Details. |
| 69 | Numeric | | | 8 | Return Line 7 | | Louisiana Franchise Tax |
| 70 | Numeric | | | 8 | Return Line 8 | | Total Nonrefundable Franchise Tax Credits from Schedule NRC-P1 |
| 71 | Numeric | | | 8 | Return Line 9 | | Franchise Tax after Priority 1 Credits |
| 72 | Numeric | | | 4 | Software Developer ID | | Software Developer Identification Number (4-digit number) preapproved by LDR |
| **CIFT- 620 2D (Page 2)** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| **Column 1 Income Tax** | | | | | | | |
| 73 | Numeric | | | 8 | Return Line 10 | | Tax liability after priority 1 credits |
| 74 | Numeric | | | 8 | Return Line 11 | | Refundable credits from Schedule RC-P2 |
| 75 | Numeric | | | 8 | Return Line 12 | | Tax liability after priority 2 credits |
| 76 | Numeric | | | 8 | Return Line 13 | | Overpayment after priority 2 credits |
| 77 | Numeric | | | 8 | Return Line 14 | | Nonrefundable credits from Schedule NRC-P3 |
| 78 | Numeric | | | 8 | Return Line 15 | | Tax liability after priority 3 credits |
| 79 | Numeric | | | 8 | Return Line 16A | | Overpayment after priority 2 credits |
| **CIFT- 620 2D (Page 2) Continued** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 80 | Numeric | | | 8 | Return Line 16B | | Refundable credits from Schedule RC-P4 |
| 81 | Numeric | | | 8 | Return Line 16C | | Credit carryforward from prior year return |
| 82 | Numeric | | | 8 | Return Line 16D | | Estimated payments |
| 83 | Numeric | | | 8 | Return Line 16E | | Amount of Extension Payment |
| 84 | Numeric | | | 8 | Return Line 16F | | Total refundable credits and payments |
| 85 | Numeric | | | 8 | Return Line 17 | | Overpayment |
| 86 | Numeric | | | 8 | Return Line 18 | | Tax due |
| 87 | Numeric | | | 8 | Return Line 21 | | Interest |
| 88 | Numeric | | | 8 | Return Line 22 | | Delinquent filing penalty |
| 89 | Numeric | | | 8 | Return Line 23 | | Delinquent payment penalty |
| 90 | Numeric | | | 8 | Return Line 24 | | Additional donation to The Military Family Assistance Fund |
| 91 | Numeric | | | 8 | Return Line 25 | | Total amount due |
| **Column 2 Franchise Tax** | | | | | | | |
| 92 | Numeric | | | 8 | Return Line 10 | | Tax liability after priority 1 credits |
| 93 | Numeric | | | 8 | Return Line 11 | | Refundable credits from Schedule RC-P2 |
| 94 | Numeric | | | 8 | Return Line 12 | | Tax liability after priority 2 credits |
| 95 | Numeric | | | 8 | Return Line 13 | | Overpayment after priority 2 credits |
| 96 | Numeric | | | 8 | Return Line 14 | | Nonrefundable credits from Schedule NRC-P3 |
| 97 | Numeric | | | 8 | Return Line 15 | | Tax liability after priority 3 credits |
| 98 | Numeric | | | 8 | Return Line 16A | | Overpayment after priority 2 credits |
| 99 | Numeric | | | 8 | Return Line 16B | | Refundable credits from Schedule RC-P4 |
| 100 | Numeric | | | 8 | Return Line 16C | | Credit carryforward from prior year return |
| 101 | Numeric | | | 8 | Return Line 16E | | Amount of Extension Payment |
| 102 | Numeric | | | 8 | Return Line 16F | | Total refundable credits and payments |
| 103 | Numeric | | | 8 | Return Line 17 | | Overpayment |
| 104 | Numeric | | | 8 | Return Line 18 | | Tax due |
| 105 | Numeric | | | 8 | Return Line 19 | | Amount of income tax overpayment applied to franchise tax |
| 106 | Numeric | | | 8 | Return Line 20 | | Net tax due |
| 107 | Numeric | | | 8 | Return Line 21 | | Interest |
| 108 | Numeric | | | 8 | Return Line 22 | | Delinquent filing penalty |
| 109 | Numeric | | | 8 | Return Line 23 | | Delinquent payment penalty |
| 110 | Numeric | | | 8 | Return Line 24 | | Additional donation to The Military Family Assistance Fund |
| 111 | Numeric | | | 8 | Return Line 25 | | Total amount due |
| **Column 3 (Total)** | | | | | | | |
| 112 | Numeric | | | 9 | Return Line 17 | | Overpayment |
| 113 | Numeric | | | 9 | Return Line 25 | | Total amount due |
|  | | | | | | | |
| **CIFT-6202D Page 3** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| **Column 2 (Franchise Tax)** | | | | | | | |
| 114 | Numeric | | | 8 | Return Line 26, Column 2 | | Net overpayment |
| **Column 3 (Total)** | | | | | | | |
| 115 | | Numeric | | 8 | Return Line 26 | | Net overpayment |
| 116 | | Numeric | | 8 | Return Line 27 | | Amount of overpayment donated to The Military Family Assistance Fund. |
| 117 | | Numeric | | 8 | Return Line 28 | | Amount of overpayment to be credited to 2024 income tax |
| 118 | | Numeric | | 8 | Return Line 29 | | Amount of overpayment to be credited to 2025 franchise tax |
| 119 | | Numeric | | 8 | Return Line 30 | | Amount of overpayment to be refunded |
| **Declaration and Signature(s) of Officer/ Preparer** | | | | | | | |
| 120 | Alphanumeric | | | 10 | Paid Preparer’s ID | | Social Security Number, PTIN, FEIN of Paid Preparer, or LDR Account Number |
| **CIFT-6202D Schedule NRC-P1 and RC-P4 Page 5** | | | | | | | |
| **Schedule NRC-P1** (Nonrefundable Priority 1 Tax Credits) | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 121 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 1) | | Enter 3-digit credit code. If not applicable, leave blank. |
| 122 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 2) | |
| 123 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 3) | |
| 124 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 4) | |
| 125 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 5) | |
| 126 | Numeric | | | 3 | Nonrefundable Priority 1 Tax Credit **Code** (Line 6) | |
| 127 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 1) | | Enter amount of allowable credit claimed against  corporation income tax in Column A |
| 128 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 2) | |
| 129 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 3) | |  |  | Position(s) | 61-67 | Numeric | 7 |
| 130 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 4) | |
| 131 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 5) | |
| 132 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Income** Tax  (Line 6) | |
| 133 | Numeric | | | 8 | Total NRC-P1 Income Tax Credits (Line 7) | | Total NRC-P1 Income Tax Credits – Add credit amounts claimed against Income Tax (Column A, Lines 1-6). Enter here and on CIFT-620 Line 3. |
| **Schedule NRC-P-1 (Nonrefundable Priority 1 Tax Credits)- continued** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
|  |  | | |  |  | | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 134 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 1) | |
| 135 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 2) | |
| 136 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 3) | |
| 137 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 4) | |
| 138 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 5) | |
| 139 | Numeric | | | 8 | NRC-P1 Amount Claimed Against **Franchise** Tax (Line 6) | |
| 140 | Numeric | | | 8 | Total NRC-P1 Franchise Tax Credits (Line 8) | | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-6). Enter here and on CIFT-620 Line 3. |
|  | | | | | | | |
| **Schedule RC-P4 (Refundable Priority Tax Credits** | | | | | | | |
| 141 | Alphanumeric | | | 3 | Refundable Priority 4 Tax Credit **Code** (Line1) | | Enter 3-character credit code. If not applicable, leave blank. |
| 142 | Alphanumeric | | | 3 | Refundable Priority 4 Tax Credit **Code** (Line 2) | |
| 143 | Alphanumeric | | | 3 | Refundable Priority 4 Tax Credit **Code** (Line 3) | |
| 144 | Alphanumeric | | | 3 | Refundable Priority 4 Tax Credit **Code** (Line 4) | |
| 145 | Alphanumeric | | | 3 | Refundable Priority 4 Tax Credit **Code** (Line 5) | |
| 146 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Income** Tax (Line 1) | | Enter amount of allowable credit claimed  against corporation income tax in Column A. |
| 147 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Income** Tax (Line 2) | |
| 148 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Income** Tax (Line 3) | |
| 149 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Income** Tax (Line 4) | |
| 150 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Income** Tax (Line 5) | |
| 151 | Numeric | | | 8 | Total RC-P4 Income Tax Credits (Line 6) | | Add credit amounts claimed against Income Tax (Column A, Lines 1-5). Enter here and on CIFT-620 Line 16B – Column 1 |
| 152 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Franchise** Tax (Line 1) | | Enter amount of allowable credit claimed  against corporation franchise tax in Column B.  Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5) |
| 153 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Franchise** Tax (Line 2) | |
| 154 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Franchise** Tax (Line 3) | |
| 155 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Franchise** Tax (Line 4) | |
| 156 | Numeric | | | 8 | RC-P4 Amount Claimed Against **Franchise** Tax (Line 5) | |
| 157 | Numeric | | | 8 | Total RC-P4 **Franchise** Tax Credits (Line 7) | |
| **Schedule NRC-P3 (Refundable Priority Tax Credits) - Part 1- Nonrefundable Priority 3 Tax Credits (Page 6)** | | | | | | | |
| **Schedule NRC-P3 (Refundable Priority Tax Credits) - Part 1- Nontransferable** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 158 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 1) | | Enter 3-digit credit code. If not applicable, leave blank. |
| 159 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 2) | |
| 160 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 3) | |
| 161 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 4) | |
| 162 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 5) | |
| 163 | Numeric | | | 3 | Nonrefundable Priority 3 Tax Credit **Code** (Line 6) | |
| 164 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 1) | | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 165 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 2) | |
| 166 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 3) | |
| 167 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 4) | |
| 168 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 5) | |
| 169 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 6) | |
| 170 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 1) | | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 171 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 2) | |
| 172 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 3) | |
| 173 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 4) | |
| 174 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 5) | |
| 175 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax (Line 6) | |
| **Schedule NRC-P3- Part II Transferable, Nonrefundable Priority 3 Tax Credits Page 6** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 176 | Numeric | | | 3 | Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 7) | | Enter 3-digit credit code. If not applicable, leave blank. |
| 177 | Numeric | | | 3 | Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 8) | |
| 178 | Numeric | | | 3 | Transferable, Nonrefundable Priority 3 Tax Credit **Code** (Line 9) | |
| 179 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 7) | | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 180 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 8) | |
| 181 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Income** Tax  (Line 9) | |
| 182 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 7) | | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 183 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 8) | |
| 184 | Numeric | | | 8 | NRC-P3 Amount Claimed Against **Franchise** Tax  (Line 9) | |
| 185 | Alphanumeric | | | 26 | LDR State Certification Number (Line 7A) | | Enter the LDR State Certification Number from Form R-6135. |
| 186 | Alphanumeric | | | 26 | LDR State Certification Number (Line 8A) | | Enter the LDR State Certification Number from Form R-6135. |
| 187 | Alphanumeric | | | 26 | LDR State Certification Number (Line 9A) | | Enter the LDR State Certification Number from Form R-6135. |
| 188 | Numeric | | | 8 | Total NRC-P3 Income Tax Credits (Line 10) | | Enter amount of credit allowed. See instructions. |
| 189 | Numeric | | | 8 | Total NRC-P3 Franchise Tax Credits (Line 11) | | Total Refundable Priority 3 Credits. Add Lines 1-9. |
| **Schedule RC-P2 Part 1 Refundable Priority 2 Tax Credits Page 7** | | | | | | | |
| 190 | Numeric | | 3 | | Refundable Priority 2 Tax Credit **Code** (Line 1) | | Enter 3-digit credit code. If not applicable, leave blank. |
| 191 | Numeric | | 3 | | Refundable Priority 2 Tax Credit **Code** (Line 2) | |
| 192 | Numeric | | 3 | | Refundable Priority 2 Tax Credit **Code** (Line 3) | |
| 193 | Numeric | | 3 | | Refundable Priority 2 Tax Credit **Code** (Line 4) | |
| 194 | Numeric | | 3 | | Refundable Priority 2 Tax Credit **Code** (Line 5) | |
| **Schedule RC-P2 Part 1 Refundable Priority 2 Tax Credits Page 7- Continued** | | | | | | | |
| **Field**  **No.** | **Field Type** | | **Max.**  **Field Length** | | **Field Name** | | **Comments** |
| 195 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Income** Tax  (Line 1) | | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 196 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Income** Tax  (Line 2) | |
| 197 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Income** Tax  (Line 3) | |
| 198 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Income** Tax  (Line 4) | |
| 199 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Income** Tax  (Line 5) | |
| 200 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Franchise** Tax  (Line 1) | | Enter amount of allowable credit claimed against corporation franchise tax in Column B. |
| 201 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Franchise** Tax  (Line2) | |
| 202 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Franchise** Tax  (Line 3) | |
| 203 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Franchise** Tax  (Line4) | |
| 204 | Numeric | | 8 | | RC-P2 Amount Claimed Against **Franchise** Tax  (Line 5) | |
| |  | | --- | | **Schedule RC-P2 Part II Transferable, Refundable Priority 2 Tax Credits Page 7** | | | | | | | | |
| 205 | Alphanumeric | | | 3 | Transferable, Refundable Priority 2 Tax Credit **Code** (Line 6) | | Enter 3-character credit code **62F**. |
| 206 | Alphanumeric | | | 3 | Transferable, Refundable Priority 2 Tax Credit **Code** (Line 7) | |
| 207 | Alphanumeric | | | 3 | Transferable, Refundable Priority 2 Tax Credit **Code** (Line 8) | |
| 208 | Numeric | | | 8 | RC-P2 Amount Claimed Against **Income** Tax  (Line 6) | | Enter amount of allowable credit claimed against corporation income tax in Column A. |
| 209 | Numeric | | | 8 | RC-P2 Amount Claimed Against **Income** Tax  (Line 7) | |
| 210 | Numeric | | | 8 | RC-P2 Amount Claimed Against **Income** Tax  (Line 8) | |
| 211 | Alphanumeric | | | 26 | LDR State Certification Number (Line 6A) | | Enter the LDR State Certification Number from Form R-6135. |
| 212 | Alphanumeric | | | 26 | LDR State Certification Number (Line 7A) | |
| 213 | Alphanumeric | | | 26 | LDR State Certification Number (Line 8A) | |
| 214 | Numeric | | | 8 | Total RC-P2 Income Tax Credits (Line 9) | | Add credit amounts claimed against Income Tax (Column A, Lines 1-8). Enter here and on CIFT-620, Line 11, Column 1. |
| 215 | Numeric | | | 8 | Total RC-P2 Franchise Tax Credits (Line 10) | | Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5). Enter here and on CIFT-620, Line 11, Column 2. |
| **CIFT 620 2D Schedule A** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 216 | Binary | | | 1 | Schedule A- Line 1 Yes/No  At | | At 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? Mark “1” for “Yes”. Mark “0” for No |
| 217 | Numeric | | | 9 | Federal Employer Identification Number (Line 1) | | Federal Employer Identification Number |
| 218 | Numeric | | | 5 | Percentage (Line 1) | | Percentage |
| 219 | Numeric | | | 9 | Federal Employer Identification Number (Line 2) | | Federal Employer Identification Number |
| 220 | Numeric | | | 5 | Percentage (Line 2) | | Percentage |
| 221 | Numeric | | | 9 | Federal Employer Identification Number (Line 3) | | Federal Employer Identification Number |
| 222 | Numeric | | | 5 | Percentage (Line 3) | | Percentage |
| 223 | Numeric | | | 9 | Federal Employer Identification Number (Line 4) | | Federal Employer Identification Number |
| 224 | Numeric | | | 5 | Percentage (Line 4) | | Percentage |
| 225 | Numeric | | | 9 | Federal Employer Identification Number (Line 5) | | Federal Employer Identification Number |
| 226 | Numeric | | | 5 | Percentage (Line 5) | | Percentage |
| 227 | Binary | | | 1 | Schedule A- Line 2 Yes/No  At | | At 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? Mark “1” for “Yes”. Mark “0” for No |
| 228 | Numeric | | | 9 | Federal Employer Identification Number (Line 1) | | Federal Employer Identification Number/ Social Security Number |
| 229 | Numeric | | | 5 | Percentage (Line 1) | | Percentage |
| 230 | Numeric | | | 9 | Federal Employer Identification Number (Line 2) | | Federal Employer Identification Number/ Social Security Number |
| 231 | Numeric | | | 5 | Percentage (Line 2) | | Percentage |
| 232 | Numeric | | | 9 | Federal Employer Identification Number (Line 3) | | Federal Employer Identification Number/ Social Security Number |
| 233 | Numeric | | | 5 | Percentage (Line 3) | | Percentage |
| 234 | Numeric | | | 9 | Federal Employer Identification Number (Line 4) | | Federal Employer Identification Number/ Social Security Number |
| 235 | Numeric | | | 5 | Percentage (Line 4) | | Percentage |
| 236 | Numeric | | | 9 | Federal Employer Identification Number (Line 5) | | Federal Employer Identification Number/ Social Security Number |
| 237 | Numeric | | | 5 | Percentage (Line 5) | | Percentage |
| 238 | Binary | | | 1 | Schedule A- Line 3 Yes/No | | If y If you answered yes to Line I on CIFT 620, list the FEIN of five of those entities. Also, attach a schedule listing the names, addresses FEIN of all entities.Mark “1” for “Yes”.Mark “0” for NO |
| 239 | Numeric | | | 9 | Federal Employer Identification Number (Line 1) | | Federal Employer Identification Number |
| 240 | Numeric | | | 5 | Percentage (Line 1) | | Percentage |
| 241 | Numeric | | | 9 | Federal Employer Identification Number (Line 2) | | Federal Employer Identification Number |
| 242 | Numeric | | | 5 | Percentage (Line 2) | | Percentage |
| 243 | Numeric | | | 9 | Federal Employer Identification Number (Line 3) | | Federal Employer Identification Number |
| 244 | Numeric | | | 5 | Percentage (Line 3) | | Percentage |
| 245 | Numeric | | | 9 | Federal Employer Identification Number (Line 4) | | Federal Employer Identification Number |
| 246 | Numeric | | | 5 | Percentage (Line 4) | | Percentage |
| **CIFT 620 2D Schedule A (Page 8)- Continued** | | | | | | | |
| 247 | Numeric | | | 9 | Federal Employer Identification Number (Line 5) | | Federal Employer Identification Number |
| 248 | Numeric | | | 5 | Percentage (Line 5) | | Percentage |
|  | | | | | | | |
| **CIFT-620 2D Schedule G- Liabilities and Capital from Balance Sheet** | | | | | | | |
| **Liabilities and Capital from Balance Sheet- Beginning of Year** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 249 | Numeric | | | 12 | Line 1, Column 1 | | Accounts Payable - **Beginning of Year** |
| 250 | Numeric | | | 12 | Line 2, Column 1 | | M 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 - **Beginning of Year** |
| 251 | Numeric | | | 12 | Line 3, Column 1 | | O Other current liabilities -**Beginning of Year** |
| 252 | Numeric | | | 12 | Line 4, Column 1 | | L Loans from stockholders -**Beginning of Year** |
| 253 | Numeric | | | 12 | Line 5, Column 1 | | D Due to subsidiaries and affiliates **Beginning of Year** |
| 254 | Numeric | | | 12 | Line 6, Column 1 | | M 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 **Beginning of Year** |
| 255 | Numeric | | | 12 | Line 7, Column 1 | | O Other liabilities- **Beginning of Year** |
| 256 | Numeric | | | 12 | Line 8, Column 1 | | C Capital stock: a. Preferred Stock- **Beginning of Year** |
| 257 | Numeric | | | 12 | Line 8, Column 1 | | Capital stock: b. Common Stock- **Beginning of Year** |
| 258 | Numeric | | | 12 | Line 9, Column 1 | | P Paid-in or capital surplus- **Beginning of Year** |
| 259 | Numeric | | | 12 | Line 10, Column 1 | | S Surplus reserves -**Beginning of Year** |
| 260 | Numeric | | | 12 | Line 11, Column 1 | | E Earned surplus and undivided profits- **Beginning of Year** |
| 261 | Numeric | | | 12 | Line 12, Column 1 | | E Excessive reserves or undervalued assets- **Beginning of Year** |
| 262 | Numeric | | | 12 | Line 13, Column 1 | | Total- Add Lines 1 through 12. **-Beginning of Year** |
| **Liabilities and Capital from Balance Sheet- End of Year** | | | | | | | |
| 263 | Numeric | | | 12 | Line 1, Column 2 | | Accounts Payable- **End of Year** |
| 264 | Numeric | | | 12 | Line 2, Column 2 | | M 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 -  **End of Year** |
| 265 | Numeric | | | 12 | Line 3, Column 2 | | Other current liabilities**-** **End of Year** |
| 266 | Numeric | | | 12 | Line 4, Column 2 | | Loans from stockholders- **End of Year** |
| 267 | Numeric | | | 12 | Line 5, Column 2 | | Due to subsidiaries and affiliates- **End of Year** |
| 268 | Numeric | | | 12 | Line 6, Column 2 | | 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**-End of Year** |
| **CIFT-620 2D Schedule G- Liabilities and Capital from Balance Sheet- Continued** | | | | | | | |
| **Liabilities and Capital from Balance Sheet- End of Year** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
|  |  | | |  |  | |  |
| 269 | Numeric | | | 12 | Line 7, Column 2 | | Other liabilities- **End of Year** |
| 270 | Numeric | | | 12 | Line 8, Column 2 | | Capital stock: a. Preferred Stock- **End of Year** |
| 271 | Numeric | | | 12 | Line 8, Column 2 | | Capital stock: b. Common Stock- **End of Year** |
| 272 | Numeric | | | 12 | Line 9, Column 2 | | Paid-in or capital surplus- **End of Year** |
| 273 | Numeric | | | 12 | Line 10, Column 2 | | Surplus reserves- **End of Year** |
| 274 | Numeric | | | 12 | Line 11, Column 2 | | Earned surplus and undivided profits- **End of Year** |
| 275 | Numeric | | | 12 | Line 12, Column 2 | | Excessive reserves or undervalued assets- **End of Year** |
| 276 | Numeric | | | 12 | Line 13, Column 2 | | Total- Add Lines 1 through 12. - **End of Year** |
|  | | | | | | | |
| **Schedule K- Summary of Estimated Tax Payment** | | | | | | | |
| **Schedule K- Summary of Estimated Tax Payments** | | | | | | | |
| **Field**  **No.** | **Field Type** | | | **Max.**  **Field Length** | **Field Name** | | **Comments** |
| 277 | Numeric | | | 8 | Line 1 (Column 2) | | Credit from Prior Year Return- Date  This field should be formatted as “mmddyyyy”. |
| 278 | Numeric | | | 9 | Line 1 (Column 3) | | Credit from prior year return- Income Tax Amount |
| 279 | Numeric | | | 9 | Line 1 (Column 4) | | Credit from prior year return- Franchise Tax Amount |
| 280 | Numeric | | | 9 | Line 2 (Column 1) | | First Quarter Estimated Payment- Check Number |
| 281 | Numeric | | | 8 | Line 2 (Column 2) | | Date -This field should be formatted as “mmddyyyy”. |
| 282 | Numeric | | | 9 | Line 2 (Column 3) | | First Quarter Estimated Payment- Income Tax Amount |
| 283 | Numeric | | | 9 | Line 3 (Column 1) | | Second Quarter Estimated Payment- Check Number |
| 284 | Numeric | | | 8 | Line 3 (Column 2) | | Date- This field should be formatted as “mmddyyyy”. |
| 285 | Numeric | | | 9 | Line 3 (Column 3) | | Second Quarter Estimated Payment – Income Tax Amount |
| 286 | Numeric | | | 9 | Line 4 (Column 1) | | Third Quarter Estimated Payment- Check Number |
| 287 | Numeric | | | 8 | Line 4 (Column 2) | | Date- This field should be formatted as “mmddyyyy”. |
| 288 | Numeric | | | 9 | Line 4 (Column 3) | | Third Quarter Estimated Payment- Income Tax Amount |
| 289 | Numeric | | | 9 | Line 5 (Column 1) | | Fourth Quarter Estimated Payment- Check Number |
| 290 | Numeric | | | 8 | Line 5 (Column 2) | | Date- This field should be formatted as “mmddyyyy”. |
| 291 | Numeric | | | 9 | Line 5 (Column 3) | | Fourth Quarter Estimated Payment- Income Tax Amount |
| 292 | Numeric | | | 9 | Line 6 (Column 1) | | Amount of extension payment- Check Number |
| 293 | Numeric | | | 8 | Line 6 (Column 2) | | Date- This field should be formatted as “mmddyyyy”. |
| 294 | Numeric | | | 9 | Line 6 (Column 3) | | Payment Made with Extension – Income Tax Amount |
| 295 | Numeric | | | 9 | Line 6 (Column 4) | | Payment Made with Extension – Franchise Tax Amount |
|  | | | | | | | |
| **Schedule N- Summary of Estimated Tax Payment** | | | | | | | |
| **Schedule N- Additional Information Required** | | | | | | | |
| 296 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service in Louisiana |
| 297 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service Louisiana |
| 298 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service Louisiana |
| 299 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service Elsewhere |
| 300 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service Elsewhere |
| 301 | Alphanumeric | | | 34 | Line 1 | | Describe the nature of your business activity and specify your principal product or service Elsewhere |
| 302 | Numeric | | | 13 | Line 2 | | Date of Incorporation \ State of Incorporation |
| 303 | Alpha | | | 34 | Line 3 | | Indicate parishes in which property is located. |
| **Trailer** | | | | | | | |  | | | | | | |
| 604 | Indicates the end of the data file. Value is **\*EOD\***. | | | | | | |

# 2-D Barcode Specifications: 2023 Corporate Income/Franchise Tax Return (CIFT-620)

**Schedules B, C, D, E, F, J**

**Requirements:**

* The 2-D barcode should be placed on Page 4 of the return on Lines 29-36 in Positions 27-61. The barcode must fit within this area of the form.
* Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
* No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
* All alpha characters must be in uppercase.
* If a field is not applicable, leave blank unless specifically instructed otherwise.
* Negative amounts are not accepted. If less than zero, enter zero.
* Only whole dollar amounts should be entered.
* Do not include supplemental information in the barcode.
* Error correction level should be set to 4.

# Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

* + **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T2.
  + **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
  + **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service’s official state abbreviations. For Louisiana, use LA.
  + **Description** is an alphanumeric identifier used to describe the form being processed. Use 22441 for the Louisiana Corporation Income and Franchise (CIFT-620-2D).
  + **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
  + **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** **–** For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

### Trailer – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:** T1<CR> (Header Version Number)

9999<CR> (Developer Code)

LA<CR> (Jurisdiction)

6173<CR> (Description)

0<CR> (Specification Version)

1.0<CR> (Software Version)

…

…

…

\*EOD\*<CR>

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

Louisiana Corporate Income/Franchise Tax Return

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

|  |
| --- |
| 2-D Barcode Sample |

# 2-D Barcode Specifications: 2023 Corporate Income/Franchise Tax Return (CIFT-620)

**Schedules B, C, D, E, F, J**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Header Information** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 1 | | Alphanumeric | 2 | Header Version | Value is **T2**. |
| 2 | | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the [2-D Bar Coding Standards](http://www.taxadmin.org/fta/edi/2d/2d10/rev2-d10.html).) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below |
| 3 | | Alpha | 2 | Jurisdiction | Value is **LA**. |
| 4 | | Numeric | 5 | Description | Value is **22441**. |
| 5 | | Numeric | 1 | Specification Version | Value is **0**. |
| 6 | | Alphanumeric | 10 | Software/Form Version | Vendor-defined version number that reflects the software and form revision used to produce the barcode. |
| **Government Specific Data** | | | | | |  |
|  | | | | | |
| **2023 CIFT-620 2D Schedule B- Computation of Income Tax Apportionment Percentage** | | | | | |
| **Field**  **No.** | | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** |
| 7 | | Numeric | 10 | Revenue Account Number | Revenue Account Number |
| 8 | | Numeric | 12 | Line 1A (Column 1) | Net Sales of Merchandise and / or Charges  Total Amount Sales- Sales |
| 9 | | Numeric | 12 | Line 1A (Column 2) | Net Sales of Merchandise and / or Charges  Louisiana Amount-Sales |
| 10 | | Numeric | 12 | Line 1B (Column 1) | Net Sales of Merchandise and / or Charges  Total Amount Sales-Charges for Services |
| 11 | | Numeric | 12 | Line 1B (Column 2) | Net Sales of Merchandise and / or Charges  Louisiana Amount-Charges for Services |
| 12 | | Numeric | 12 | Line 1C (Column 1) | Net Sales of Merchandise and / or Charges  Total Amount Sales-Other Gross Apportionable Income |
| 13 | | Numeric | 12 | Line 1C (Column 2) | Net Sales of Merchandise and / or Charges  Louisiana Amount- Other Gross Apportionable Income |
| 14 | | Numeric | 12 | Line 1D (Column 1) | Net Sales of Merchandise and / or Charges  Total Amount Sales- Total Add the Amounts in Columns 1 and 2 |
| 15 | | Numeric | 12 | Line 1D (Column 2) | Net Sales of Merchandise and / or Charges  Louisiana Amount- Total Add the Amounts in Columns 1 and 2 |
| 16 | | Numeric | 5 | Line 1D (Column 3) | Percentage |
| **CIFT-620 2D Schedule B- Computation of Income Tax Apportionment Percentage (Continued)** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 17 | | Binary | 1 | Line 2 Indicator | For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year. (See instructions.)Ratio not used. Check box.  Mark “1” for Line 5A- Yes”. Mark “0” if no |
| 18 | | Numeric | 12 | Line 2 (Column 1) | Line 2 Wages, salaries, and other personal service compensation paid during the year/ Total Amount |
| 19 | | Numeric | 12 | Line 2 (Column 2) | Line 2 Wages, salaries, and other personal service compensation paid during the year/ LA Amount |
| 20 | | Numeric | 5 | Line 2 (Column 3) | Percentage |
| 21 | | Binary | 1 | Line 3 Indicator | I Income tax property ratio – Enter percentage from Schedule C, Line 24.  Mark “1” for “Ratio Not Used- Yes”. Mark “0” if not applicable |
| 22 | | Numeric | 5 | Line 3 | Income Tax Property Ratio- Percentage |
| 23 | | Numeric | 5 | Line 4 | Percentage- ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3 (See Instructions.) |
| 24 | | Numeric | 5 | Line 5 | Total of Percents in Column 3 |
| 25 | | Numeric | 5 | Line 6 | Average of Percents — Divide Line 5 by applicable number of ratios. Enter here and on CIFT-620, Line D. |
| **CIFT- 620 2D Schedule C- Computation of Corporate Income Tax Property Ratio For Certain Oil and Gas Companies** | | | | | |
| **Computation of Corporate Income Tax Property Ratio For Certain Oil and Gas Companies- Located Everywhere- Intangible Assets** | | | | | |
| 26 | | Numeric | 12 | Line 1- Intangible Assets (Column 1) | Cash - Beginning of Year |
| 27 | | Numeric | 12 | Line 1 - Intangible Assets (Column 2) | Cash - End of Year |
| 28 | | Numeric | 12 | Line 2- Intangible Assets (Column 1) | Notes and Accounts Receivable - Beginning of Year |
| 29 | | Numeric | 12 | Line 2- Intangible Assets (Column 2) | Notes and Accounts Receivable – End of Year |
| 30 | | Numeric | 12 | (Line 3) - Intangible Assets (Column 1) | Reserve for Bad Debts- Beginning of Year- Negative Amount |
| 31 | | Numeric | 12 | (Line 3) - Intangible Assets (Column 2) | Reserve for Bad Debts- End of Year- Negative Amount |
| 32 | | Numeric | 12 | Line 4 - Intangible Assets (Column 1) | Investment in U.S. govt. obligations- Beginning of Year |
| 33 | | Numeric | 12 | Line 4 - Intangible Assets (Column 2) | Investment in U.S. govt. obligations- End of Year |
| 34 | | Numeric | 12 | Line 5 - Intangible Assets (Column 1) | Stock and Obligation Assets- Beginning of Year |
| 35 | | Numeric | 12 | Line 5 - Intangible Assets (Column 2) | Stock and Obligation Assets- End of Year |
| 36 | | Numeric | 12 | Line 6 - Intangible Assets (Column 1) | Other Investments- Beginning of Year |
| 37 | | Numeric | 12 | Line 6 - Intangible Assets (Column 2) | Other Investments- End of Year |
| 38 | | Numeric | 12 | Line 7 - Intangible Assets (Column 1) | Loans to Stockholders- Beginning of Year |
| 39 | | Numeric | 12 | Line 7 - Intangible Assets (Column 2) | Loans to Stockholders- End of Year |
| 40 | | Numeric | 12 | Line 8 - Intangible Assets (Column 1) | Other Intangible Assets- Beginning of Year |
| **CIFT- 620 2D Schedule C- Computation of Corporate Income Tax Property Ratio (Continued)** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 41 | | Numeric | 12 | Line 8 - Intangible Assets (Column 2) | Other Intangible Assets- End of Year |
| 42 | | Numeric | 12 | (Line 9) - Intangible Assets (Column 1) | Accumulated Depreciation- Beginning of Year |
| 43 | | Numeric | 12 | (Line 9) - Intangible Assets (Column 2) | Accumulated Depreciation- End of Year |
| 44 | | Numeric | 12 | Line 10 - Intangible Assets (Column 1) | Total Intangible Assets- Add Line 1 through 9- Beginning of Year |
| 45 | | Numeric | 12 | Line 10 - Intangible Assets (Column 2) | Total Intangible Assets- Add Line 1 through 9- End of Year |
| **Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located Everywhere** | | | | | |
| 46 | | Numeric | 12 | Line 11 – Real and Tangible Assets (Column 1) | Inventories- Beginning of Year |
| 47 | | Numeric | 12 | Line 11 – Real and Tangible Assets (Column 2) | Inventories- End of Year |
| 48 | | Numeric | 12 | Line 12 – Real and Tangible Assets (Column 1) | Blds, and other depreciable Assets- Beginning of Year |
| 49 | | Numeric | 12 | Line 12 – Real and Tangible Assets (Column 2) | Blds, and other depreciable Assets- End of Year |
| 50 | | Numeric | 12 | (Line 13) – Real and Tangible Assets (Column 1) | Accumulated Depreciation- Beginning of Year |
| 51 | | Numeric | 12 | (Line 13) – Real and Tangible Assets (Column 2) | Accumulated Depreciation- End of Year |
| 52 | | Numeric | 12 | Line 14 – Real and Tangible Assets (Column 1) | Depletable Assets- Beginning of Year |
| 53 | | Numeric | 12 | Line 14 – Real and Tangible Assets (Column 2) | Depletable Assets- End of Year |
| 54 | | Numeric | 12 | (Line 15) – Real and Tangible Assets (Column 1) | Accumulated Depletion- Beginning of Year |
| 55 | | Numeric | 12 | (Line 15) – Real and Tangible Assets (Column 2) | Accumulated Depletion- End of Year |
| 56 | | Numeric | 12 | Line 16 – Real and Tangible Assets (Column 1) | Land- Beginning of Year |
| 57 | | Numeric | 12 | Line 16 – Real and Tangible Assets (Column 2) | Land- End of Year |
| 58 | | Numeric | 12 | Line 17 – Real and Tangible Assets (Column 1) | Other Real and Tangible Assets- Beginning of Year |
| 59 | | Numeric | 12 | Line 17 - Real and Tangible Assets (Column 2) | Other Real and Tangible Assets - End of Year |
| 60 | | Numeric | 12 | Line 18 – Real and Tangible Assets (Column 1) | Excessive Reserves. Assets not reflected on books, or undervalued assets- Beginning of Year |
| 61 | | Numeric | 12 | Line 18 – Real and Tangible Assets (Column 2) | Excessive Reserves. Assets not reflected on books, or undervalued assets- End of Year |
| 62 | | Numeric | 12 | Line 19 – Real and Tangible Assets (Column 1) | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year |
| 63 | | Numeric | 12 | Line 19 – Real and Tangible Assets (Column 2) | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year |
| 64 | | Numeric | 12 | Line 20 – Real and Tangible Assets (Column 1) | Less real and tangible assets not used in production of net apportionable income- Beginning of Year |
| 65 | | Numeric | 12 | Line 20 – Real and Tangible Assets (Column 2) | Less real and tangible assets not used in production of net apportionable income- End of Year |
| 66 | | Numeric | 12 | Line 21 – Real and Tangible Assets (Column 1) | Balance- Subtract line 20 from Line 19- Beginning of Year |
| 67 | | Numeric | 12 | Line 21 – Real and Tangible Assets (Column 2) | Balance- Subtract line 20 from Line 19- End of Year |
| 68 | | Numeric | 12 | Line 22 – Real and Tangible Assets (Column 2) | Beginning of year balance- End of Year |
| 69 | | Numeric | 12 | Line 23– Real and Tangible Assets (Column 2) | Total Add Lines 21 and 22- End of Year |
| **Computation of Corporate Income Tax Property Ratio- Real and Tangible Assets -Located in Louisiana** | | | | | |
| 70 | | Numeric | 12 | Line 11 – Real and Tangible Assets (Column 3) | Inventories- Beginning of Year |
| 71 | | Numeric | 12 | Line 11 – Real and Tangible Assets (Column 4) | Inventories- End of Year |
| 72 | | Numeric | 12 | Line 12 – Real and Tangible Assets (Column 3) | Blds, and other depreciable Assets- Beginning of Year |
| Field  No. | | Field Type | Field  Length | Field Name | Comments |
| 73 | | Numeric | 12 | Line 12 – Real and Tangible Assets (Column 4) | Blds, and other depreciable Assets- End of Year |
| 74 | | Numeric | 12 | (Line 13) – Real and Tangible Assets (Column 3) | Accumulated Depreciation- Beginning of Year |
| 75 | | Numeric | 12 | (Line 13) – Real and Tangible Assets (Column 4) | Accumulated Depletion- End of Year |
| 76 | | Numeric | 12 | Line 14 – Real and Tangible Assets (Column 3) | Depletable Assets- Beginning of Year |
| 77 | | Numeric | 12 | Line 14 – Real and Tangible Assets (Column 4) | Depletable Assets- End of Year |
| 78 | | Numeric | 12 | (Line 15 ) – Real and Tangible Assets (Column 3) | Accumulated Depletion- Beginning of Year |
| 79 | | Numeric | 12 | (Line 15) – Real and Tangible Assets (Column 4) | Accumulated Depletion- End of Year |
| 80 | | Numeric | 12 | Line 16 – Real and Tangible Assets (Column 3) | Land- Beginning of Year |
| 81 | | Numeric | 12 | Line 16 – Real and Tangible Assets (Column 4) | Land- End of Year |
| 82 | | Numeric | 12 | Line 17 – Real and Tangible Assets (Column 3) | Other Real and Tangible Assets- Beginning of Year |
| 83 | | Numeric | 12 | Line 17 – Real and Tangible Assets (Column 4) | Other Real and Tangible Assets- End of Year |
| 84 | | Numeric | 12 | Line 18 – Real and Tangible Assets (Column 3) | Excessive Reserves,vassets not reflected on books, or undervalued assets- |
| 85 | | Numeric | 12 | Line 18 – Real and Tangible Assets (Column 4) | Excessive Reserves, assets not reflected on books, or undervalued assets- End |
| 86 | | Numeric | 12 | Line 19 – Real and Tangible Assets (Column 3) | Total Real and Tangible Assets- Add Lines 11 through 18- Beginning of Year |
| 87 | | Numeric | 12 | Line 19 – Real and Tangible Assets (Column 4) | Total Real and Tangible Assets- Add Lines 11 through 18- End of Year |
| 88 | | Numeric | 12 | Line 20 – Real and Tangible Assets (Column 3) | Less real and tangible assets not used in production of net apportionable income- Beginning of Year |
| 89 | | Numeric | 12 | Line 20 – Real and Tangible Assets (Column 4) | Less real and tangible assets not used in production of net apportionable income- End of Year |
| 90 | | Numeric | 12 | Line 21 – Real and Tangible Assets (Column 3) | Balance- Subtract line 20 from Line 19- Beginning of Year |
| 91 | | Numeric | 12 | Line 21 – Real and Tangible Assets | Balance- Subtract line 20 from Line 19- End of Year |
| 92 | | Numeric | 12 | Line 22 – Real and Tangible Assets (Column 4) | Beginning of year balance- End of Year |
| 93 | | Numeric | 12 | Line 23 – Real and Tangible Assets (Column 4) | Total Add Lines 21 and 22- End of Year |
| 94 | | Numeric | 5 | Line 24 – Real and Tangible Assets (Column 4) | Income Tax Property Ratio( Line 23, Column 4/Line23, Column 2) |
| **CIFT- 620 2D Schedule D- Computation of Louisiana Net Income Totals** | | | | | |
| 95 | Numeric | | 1 | Indicator- See instructions if separate accounting method is used and check box. | Mark “1” for “If separate accounting method used Line 5C- Yes”. Mark “0” if not applicable |
| 96 | Numeric | | 12 | Line 1A. | Gross Receipts |
| 97 | Numeric | | 12 | Line 1B | Less returns and allowances |
| 98 | Numeric | | 12 | Line 1C. | Balance, Subtract Line 1B from Line 1A |
| 99 | Numeric | | 12 | Line 2 | Less: Cost of goods sold and/ or operations- Attach Schedule |
| 100 | Numeric | | 12 | Line 3 | Gross Profit- Subtract Line 2 from Line 1C |
| 101 | Numeric | | 12 | Line 4 | Gross Rents |
| 102 | Numeric | | 12 | Line 5 | Gross Royalties |
| 103 | Numeric | | 12 | Line 6 | Income from estates, trusts, and partnerships |
| 104 | Numeric | | 12 | Line 7 | Income from construction, repair, etc. |
| 105 | Numeric | | 12 | Line 8 | Other Income -Attach Schedule |
| 106 | Numeric | | 12 | Line 9 | Total Income-Add Lines 3 through 8. |
| 107 | Numeric | | 12 | Line 10 | Compensation of Officers |
| **CIFT- 620 2D Schedule D- Computation of Louisiana Net Income Totals (Continued)** | | | | | |
| **Fiel**  **No.** | **Field Type** | | **Field**  **Length** | **Field Name** | **Comments** |
| 108 | Numeric | | 12 | Line 11 | Salaries and wages (not deducted elsewhere) |
| 109 | Numeric | | 12 | Line 12 | Repairs |
| 110 | Numeric | | 12 | Line 13 | Bad Debts |
| 111 | Numeric | | 12 | Line 14 | Rent |
| 112 | Numeric | | 12 | Line 15 | Taxes and Licenses- Attach Schedule |
| 113 | Numeric | | 12 | Line 16 | Interest |
| 114 | Numeric | | 12 | Line 17 | Charitable Contributions |
| 115 | Numeric | | 12 | Line 18 | Depreciation- Attach Schedule |
| 116 | Numeric | | 12 | Line 19 | Depletion- Attach Schedule |
| 117 | Numeric | | 12 | Line 20 | Advertising |
| 118 | Numeric | | 12 | Line 21 | Pension, profit sharing, stock bonus, and annuity plans |
| 119 | Numeric | | 12 | Line 22 | Other employee benefit plans |
| 120 | Numeric | | 12 | Line 23 | Energy efficient commercial buildings deduction |
| 121 | Numeric | | 12 | Line 24 | Other deductions -Attach schedule |
| 122 | Numeric | | 12 | Line 25 | Total deductions - Add Lines 10 through 24. |
| 123 | Numeric | | 12 | Line 26 | Net income from all sources - Subtract Line 25 from Line 9 |
| 124 | Numeric | | 12 | Line 27A | Net rents and royalties from immovable or corporeal movable property |
| 125 | Numeric | | 12 | Line 27B | Royalties from the use of patents, trademarks, etc. |
| 126 | Numeric | | 12 | Line 27C | Income from estates, trusts, and partnerships |
| 127 | Numeric | | 12 | Line 27D | Income from construction, repair, etc |
| 128 | Numeric | | 12 | Line 27E | Other Allocable Income |
| 129 | Numeric | | 12 | (Line 27F) | Allocable Expenses |
| 130 | Numeric | | 12 | Line 27G | Net allocable income from all sources |
| 131 | Numeric | | 12 | Line 28 | Net income subject to apportionment - Subtract Line 27G from Line 26 |
| 132 | Numeric | | 12 | Line 29 | Net income apportioned to Louisiana |
| 133 | Numeric | | 12 | Line 30A | Net rents and royalties from immovable or corporeal movable property |
| 134 | Numeric | | 12 | Line 30B | Royalties from the use of patents, trademarks, etc. |
| 135 | Numeric | | 12 | Line 30C | Income from estates, trusts, and partnerships |
| 136 | Numeric | | 12 | Line 30D | Income from construction, repair, etc. |
| 137 | Numeric | | 12 | Line 30E | Other allowable income |
| 138 | Numeric | | 12 | Line 30F | Allowable Expenses |
| 139 | Numeric | | 12 | Line 30G | Net allocable income from Louisiana Sources |
| 140 | Numeric | | 12 | Line 31 | Louisiana net income before loss adjustments - Add Line 29 and Line 30G |
| **CIFT- 620 2D Schedule E- Reconciliation of Income Per Books with Income Per Return** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 141 | | Numeric | 12 | Line 1 | Net Income per books |
| 142 | | Numeric | 12 | Line 2 | Louisiana Income Tax |
| 143 | | Numeric | 12 | Line 3 | Excess of Capital Loss over Capital Gains |
| 144 | | Numeric | 12 | Line 4 | Taxable Income not recorded on books this year, but not deducted in this return: |
|  | |  |  | **Line 5 Expenses Recorded on books this year, but not deducted on this return.** |  |
| 145 | | Numeric | 12 | Line 5a | Depreciation |
| 146 | | Numeric | 12 | Line 5b | Depletion |
| 147 | | Numeric | 12 | Line 5c | Other - Attach Schedule |
| 148 | | Numeric | 12 | Line 6 | Total- Add Line 1 through 5c |
| 149 | | Numeric | 12 | Line 7 | Income recorded on books this year, but not included in this return |
|  | |  |  | **Line 8 Deductions in this tax return not charged against book income this year** | **Deductions in this tax return not charged against book income this year:** |
| 150 | | Numeric | 12 | Line 8a | Depreciation |
| 151 | | Numeric | 12 | Line 8b | Depletion |
| 152 | | Numeric | 12 | Line 8c | Other |
| 153 | | Numeric | 12 | Line 9 | Total- Add Lines 7 through 8c |
| 154 | | Numeric | 12 | Line 10 | Net Income from all Sources per return- Subtract Line 9 from Line 6 |
| **CIFT- 620 2D Schedule F- Reconciliation of Federal and Louisiana Net Income** | | | | | |
| 155 | | Numeric | 12 | Line 1 | Enter the total net income calculated under federal law before special deductions |
| 156 | | Numeric | 12 | Line1a | Federal disallowed business interest expense |
|  | |  |  | **Line 2 Additions to Federal Net Income** |  |
| 157 | | Numeric | 12 | Line 2a | Louisiana income Tax |
| 158 | | Numeric | 12 | Line 2b | Related Members, interest\intangible\management fee expenses or cost. From Form R-6950 |
| 159 | | Numeric | 12 | Line 2c | Donation to School Tuition Organization Credit or Donation to Qualified Foster Care Organization Credit |
| 160 | | Numeric | 12 | Line 2d | Other Additions- Attach Schedule |
| 161 | | Numeric | 12 | Line 2e | Total Additions- Add Lines 2a through 2d |
|  | |  |  | **Line 3 Subtractions from Federal Net Income** |  |
| 162 | | Numeric | 12 | Line 3a | Bank Dividends(see instructions) |
| 163 | | Numeric | 12 | Line 3b | All Other Dividends |
| 164 | | Numeric | 12 | Line 3c | Interest |
| 165 | | Numeric | 12 | Line 3d | Road Home - The amount included in federal taxable income |
| 166 | | Numeric | 12 | Line 3e | Louisiana depletion in excess of federal depletion |
| 167 | | Numeric | 12 | Line 3f | Expenses not deducted on the federal return due to IRS Code Section 280C |
| 168 | | Numeric | 12 | Line 3g | Exempt amount of related members interest\intangible\management fee expenses or costs, From Form R- 6950 |
| 169 | | Numeric | 12 | Line 3h | Compensation for Disaster Services |
| **CIFT- 620 2D Schedule F- Reconciliation of Federal and Louisiana Net Income (Continued)** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 170 | | Numeric | 12 | Line 3i | Expense not deducted on federal return due to IRC Section 280E |
| 171 | | Numeric | 12 | Line 3j | Covid-19 Relief Benefits |
| 172 | | Numeric | 12 | Line 3k | Other Subtractions – Attach Schedule |
| 173 | | Numeric | 12 | Line 3l | Total Subtractions. Add Lines 3a through 3k. |
| 174 | | Numeric | 12 | Line 4 | Louisiana Net Income from All Sources- This amount should agree with Schedule D, Line 25 |
| **Government Specific Data- Schedule J** | | | | | |
| **Field**  **No.** | | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| **Schedule J- Calculation of Income Tax** | | | | | |
| 175 | | Binary | 1 | Line 1 Indicator | Short Period Filers Checkbox |
| 176 | | Numeric | 12 | Line 1 | Enter the amount of net taxable income from CIFT-620, Line 1D |
|  | |  |  | **Line 2 Calculation of Tax** |  |
| 177 | | Numeric | 5 | Line 2a, Column 1 | First $50,000 of net taxable income – Net income in Each Bracket |
| 178 | | Numeric | 12 | Line 2a, Column 2 | First $50,000 of net taxable income- Tax |
| 179 | | Numeric | 5 | Line 2b, Column 1 | Next $100,000 – Net Income in Each Bracket |
| 180 | | Numeric | 12 | Line 2b, Column 2 | Next $100,000 – Tax |
| 181 | | Numeric | 5 | Line 2c, Column 1 | Over $150,000- Net Income in Each Bracket |
| 182 | | Numeric | 12 | Line 2c, Column 2 | Over $150,000- Tax |
| 183 | | Numeric | 9 | Line 3, Column 1 | Add amounts in Column 1, Line 2a through 2c and enter the result |
| 184 | | Numeric | 12 | Line 4, Column 2 | Add amounts in Column 2, Line 2a through 2c, Round to the nearest dollar. Enter the result in Column 2 and on CIFT-620, Line 2 |
| **Schedule J-1 Pass Through Entity Tax Election Calculation of Income Tax** | | | | | |
| 185 | | Binary | 1 | Line 1 Indicator | Short Period Filers-Indicator Box |
| 186 | | Numeric | 13 | Line 1 | Amount of Net Taxable Income from CIFT-620 1D |
| 187 | | Numeric | 9 | Line 2a; Column 1 | First $25,000 – Net Income in Each Bracket |
| 188 | | Numeric | 13 | Line 2a; Column 2 | First $25,000 – Tax |
| 189 | | Numeric | 9 | Line 2b | Next $75,000- Net Income in Each Bracket |
| 190 | | Numeric | 13 | Line 2b | Next $75,000- Tax |
| 191 | | Numeric | 9 | Line 2c | Over $100,000, - Net Income in Each Bracket |
| 192 | | Numeric | 13 | Line 2c | Over $100,000, - Tax |
| 193 | | Numeric | 9 | Line 3 | Add amounts in Column 1, Lines 2a through 2c and enter the result. |
| 194 | | Numeric | 13 | Line 4 | Add the amounts in Column 2, Lines 2a through 2c. Enter the amount in Column 2 and on CIFT-620, Line 2. |
| **Trailer** | | | | | |
|  | | | | | |
| 195 | |  |  | Indicates the end of the data file. Value is **\*EOD\***. |  |

# 2-D Barcode Specifications: 2023 Corporate Income/Franchise Tax Return (CIFT-620)

**Schedules G-1, H, L, M**

**Requirements:**

* The 2-D barcode should be placed on Page 4 of the return on Lines 51-57 in Positions 27- 61. The barcode must fit within this area of the form.
* Use a carriage return <CR> to delimit fields. Each barcode field should have a carriage return, even if no information is contained in the field. This carriage return should measure as 1 byte of data.
* No punctuation is allowed in any field. No hyphens, dashes, parentheses, or other separators should be used.
* All alpha characters must be in uppercase.
* If a field is not applicable, leave blank unless specifically instructed otherwise.
* Negative amounts are not accepted. If less than zero, enter zero.
* Only whole dollar amounts should be entered.
* Do not include supplemental information in the barcode.
* Error correction level should be set to 4.

# Barcode Layout:

1. Header Information
2. Government Specific Data
3. Trailer

**Header Information** – This information is placed first in the barcode data stream. The first six fields in the barcode comprise the official header. This information must be consistent among all barcodes and is defined below.

* + **Header Version Number** will be incremented each time the standards group alters the physical structure of the barcodes that were created using multiple header formats. This value is static for all barcodes and is currently T3.
  + **Developer Code** is a four-digit code used to identify the software developer whose application produced the barcode. The purpose of the field is to allow forms to be traced to the vendor producing them. Software developer codes are assigned through the NACTP and may differ from software developer ID for the form that is assigned by LDR.
  + **Jurisdiction** is an alphanumeric identifier indicating the taxing jurisdiction. Use the U.S. Postal Service’s official state abbreviations. For Louisiana, use LA.
  + **Description** is an alphanumeric identifier used to describe the form being processed. Use 22441 for the Louisiana Corporation Income/Franchise (CIFT-620-2D).
  + **Specification Version** is a number that identifies the version of the specifications used to produce the form barcode. These specifications are provide by the jurisdiction processing the form and describe the data layout in the barcode. Draft versions of the specifications are not assigned version numbers. The final version shall be “0”; revisions thereafter will increase numerically.
  + **Software/Form Version** is a vendor-defined version number that reflects the software and form revision used to produce the barcode.

**Government Specific Data** **–** For a detailed layout of the government specific data, see Pages 24 through 32 of this document.

### Trailer – The trailer is the last field in the barcode data stream. The trailer is used to indicate the end of data has been reached. A static string of \*EOD\* is used as the trailer value. If a trailer is not found upon scanning the barcode, this indicates that some data may not be included in the barcode due to data size restrictions.

**Example of 2-D Barcode:** T1<CR> (Header Version Number)

9999<CR> (Developer Code)

LA<CR> (Jurisdiction)

6173<CR> (Description)

0<CR> (Specification Version)

1.0<CR> (Software Version)

…

…

…

\*EOD\*<CR>

**Information to Provide to Customers:** We are requesting that all participating vendors provide to their customers a few short statements that describe what a two-dimensional barcode is and why it is being utilized. The following information should be provided to the customer:

Louisiana Corporate Income/Franchise Tax Return

The Louisiana Department of Revenue is utilizing two-dimensional (2-D) barcode technology. The barcode contains the information that was entered into your return. You will find this barcode on Page 4 of your completed return. Below, is an example of the 2-D barcode.

|  |
| --- |
| 2-D Barcode Sample |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Header Information** | | | | |
| **Field**  **No.** | **Field Type** | **Field**  **Length** | **Field Name** | **Comments** |
| 1 | Alphanumeric | 2 | Header Version | Value is **T3**. |
| 2 | Numeric | 4 | Developer Code | 4-digit code (See Appendix 1 of the [2-D Bar Coding Standards](http://www.taxadmin.org/fta/edi/2d/2d10/rev2-d10.html).) used to identify the software developer whose application produced the barcode and may differ from the software developer ID in Field 7 below |
| 3 | Alpha | 2 | Jurisdiction | Value is **LA**. |
| 4 | Numeric | 5 | Description | Value is **22441**. |
| 5 | Numeric | 1 | Specification Version | Value is **0**. |
| 6 | Alphanumeric | 10 | Software/Form Version | Vendor-defined version number that reflects the software and form revision used to produce the barcode. |
| **Government Specific Data** | | | | |  |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** |
| 7 | Numeric | 10 | Louisiana Revenue Account Number | Louisiana Revenue Account Number NOTE: This is not the FEIN. |
|  | | | | |
| **Schedule G1- Computation of Franchise Tax Base** | | | | |
| 8 | Numeric | 12 | Line 1A | Capital Stock: Common Stock- Include paid-in or Capital Surplus |
| 9 | Numeric | 12 | Line 1B | Capital Stock: Preferred Stock- Include paid-in or Capital Surplus |
| 10 | Numeric | 12 | Line 2 | Total Capital stock-Add Line 1A and 1B |
| 11 | Numeric | 12 | Line 3 | Surplus and undivided profits |
| 12 | Numeric | 12 | Line 4 | Surplus Reserves-Include any excessive reserves or undervalued assets |
| 13 | Numeric | 12 | Line 5 | Total Add Lines 2,3, and 4 |
| 14 | Numeric | 12 | Line 6 | Due to Subsidiaries and Affiliates- Do not net with receivables |
| 15 | Numeric | 12 | Line 7 | Deposit Liabilities to Affiliates- Include in the amount on Line 6 |
| 16 | Numeric | 12 | Line 8 | Accounts Payable less than 180 days old- Include in the amount on Line 6 |
| 17 | Numeric | 12 | Line 9 | Adjusted Debt to Affiliates-Subtract Line 7 and 8 from 6 |
| 18 | Numeric | 12 | Line 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 Line10B |
| 19 | Numeric | 12 | Line 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. |
| 20 | Numeric | 12 | Line 11 | Additional Surplus and Undivided Profits- See Instructions |
| **Schedule G1- Computation of Franchise Tax Base- Total Franchise Taxable Base- Continued** | | | | |
| **Total Franchise Taxable Base** | | | | |
| 21 | Numeric | 12 | Line 12 | Capital Stock: Common Stock |
| 22 | Numeric | 12 | Line 12 | Capital Stock: Preferred |
| 23 | Numeric | 12 | Line 13 | Paid-in or Capital Surplus- Include Items of paid-in capital in excess of par value |
| 24 | Numeric | 12 | Line 14 | Surplus Reserves- Attach Schedule |
| 25 | Numeric | 12 | Line 15 | Earned Surplus and undivided profits |
| 26 | Numeric | 12 | Line 16 | Excessive reserves or undervalued assets |
| 27 | Numeric | 12 | Line 17 | Additional Surplus and Undivided Profits- From Line 11 above |
| 28 | Numeric | 1 | Line 18 Code Indicator | Allowable Deductions Code Indicator - See instructions |
| 29 | Numeric | 12 | Line 18 | Allowable Deductions Code- See instructions |
| 30 | Numeric | 12 | Line 19 | Total Capital, Surplus, and Undivided Profits- Add Lines 12 through 17 and subtract Line 18. Also enter the total on CIFT-620, Line 5A. Round to the nearest dollar |
| **Schedule H- Computation of Corporate Franchise Tax Property Ratio** | | | | |
| **End of Year- Located Everywhere- Column 1** | | | | |
| 31 | Numeric | 12 | Line 1 | Cash |
| 32 | Numeric | 12 | Line 2 | Notes and accounts receivables |
| 33 | Numeric | 12 | (Line 3) | Reserve for bad debts |
| 34 | Numeric | 12 | Line 4 | Investment in U.S. govt. obligations |
| 35 | Numeric | 12 | Line 5 | Stock and Obligations of subsidiaries |
| 36 | Numeric | 12 | Line 6 | Other Investments- Attach Schedule |
| 37 | Numeric | 12 | Line 7 | Loans to Stockholders |
| 38 | Numeric | 12 | Line 8 | Other Intangible Assets- Attach Schedule |
| 39 | Numeric | 12 | (Line 9) | Accumulated Depletion |
| 40 | Numeric | 12 | Line 10 | Total Intangible Assets- Add Line 1-9 |
| 41 | Numeric | 12 | Lin e11 | Inventories |
| 42 | Numeric | 12 | Line 12 | Bldgs, and other depreciable assets |
| 43 | Numeric | 12 | (Line 13) | Accumulated Depletion |
| 44 | Numeric | 12 | Lin e14 | Depletable Assets |
| 45 | Numeric | 12 | (Line 15) | Accumulated Depletion |
| 46 | Numeric | 12 | Line 16 | Land |
| 47 | Numeric | 12 | Line 17 | Other real & tangible assets |
| 48 | Numeric | 12 | Line 18 | Excessive reserves, assets not reflected on books, or undervalued assets |
| 49 | Numeric | 12 | Line 19 | Total real and tangible assets- Add Line 11 through 18 |
| 50 | Numeric | 12 | Line 20 | Total Assets- Add Line 10 and 19 |
| **Schedule H- Computation of Corporate Franchise Tax Property Ratio ( continued)** | | | | |
| **Field**  **No.** | **Field Type** | **Max.**  **Field Length** | **Field Name** | **Comments** |
| **End of Year- Located in Louisiana – Column 2** | | | | |
| 51 | Numeric | 12 | Line 1 | Cash |
| 52 | Numeric | 12 | Line 2 | Notes and accounts receivables |
| 53 | Numeric | 12 | (Line 3) | Reserve for bad debts |
| 54 | Numeric | 12 | Line 4 | Investment in U.S. govt. obligations |
| 55 | Numeric | 12 | Line 5 | Stock and Obligations of subsidiaries |
| 56 | Numeric | 12 | Line 6 | Other Investments- Attach Schedule |
| 57 | Numeric | 12 | Line 7 | Loans to Stockholders |
| 58 | Numeric | 12 | Line 8 | Other Intangible Assets- Attach Schedule |
| 59 | Numeric | 12 | (Line 9) | Accumulated Depreciation |
| 60 | Numeric | 12 | Line 10 | Total Intangible Assets- Add Line 1-9 |
| 61 | Numeric | 12 | Line 11 | Inventories |
| 62 | Numeric | 12 | Line 12 | Bldgs, and other depreciable assets |
| 63 | Numeric | 12 | (Line 13) | Accumulated Depreciation |
| 64 | Numeric | 12 | Line 14 | Depletable Assets |
| 65 | Numeric | 12 | (Line 15) | Accumulated Depletion |
| 66 | Numeric | 12 | Line 16 | Land |
| 67 | Numeric | 12 | Line 17 | Other real & tangible assets |
| 68 | Numeric | 12 | Line 18 | Excessive reserves, assets not reflected on books, or undervalued assets |
| 69 | Numeric | 12 | Line 19 | Total real and tangible assets- Add Line 11 through 18 |
| 70 | Numeric | 12 | Line 20 | Total Assets- Add Line 10 and 19 |
| 71 | Numeric | 5 | Line 21 | Franchise Tax Property Ratio – Line 20, Column 2/ Line 20, Col 1 |
|  | | | | |
| **Schedule I- Computation of Corporate Franchise Tax Apportionment Percentage** | | | | |
| 72 | Numeric | 12 | Line 1A | Net sales of merchandise- Total Amount |
| 73 | Numeric | 12 | Line 1A | Net Sales- Louisiana Amount |
| 74 | Numeric | 12 | Line 1B | Charges for Services- Total Amount |
| 75 | Numeric | 12 | Line 1B | Charges for services- LA Amount |
| 76 | Numeric | 12 | Line 1Ci | Other Revenues- Rents and Royalties- Total Amount |
| 77 | Numeric | 12 | Line 1Ci | Other Revenues- Rents and Royalties- LA Amount |
| 78 | Numeric | 12 | Lin e1Cii | Other Revenues- Dividends and Interest- Total Amount |
| 79 | Numeric | 12 | Line 1Cii | Other Revenues- Dividends and Interest- LA Amount |
| 80 | Numeric | 12 | Line 1Ciii | Other Dividends and Interest- Total Amount |
| 81 | Numeric | 12 | Line 1Ciii | Other Dividends and Interest- LA Amount |
| 82 | Numeric | 12 | Line 1Civ | All Other Revenue- Total Amount |
| 83 | Numeric | 12 | Line 1Civ | All Other Revenue-LA Amount |
| 84 | Binary | 1 | 1D Indicator | If ratio is not used check the box. |
| 85 | Numeric | 12 | 1D | Total- Total Amount |
| 86 | Numeric | 12 | 1D | Total- LA Amount |
| 87 | Numeric | 5 | 1D | Total- Percent |
| 88 | Binary | 1 | Line 2 Indicator | Franchise Tax Property Ratio not used, check this box |
| 89 | Numeric | 5 | Line 2 | Franchise Tax Property Ratio- Schedule H, Line 21 |
| 90 | Numeric | 5 | Line 3 | Total of Applicable Percents in Column 3 |
| 91 | Numeric | 5 | Line 4 | Average of Percents- Divide Line 3 by applicable number of ratios |
| **Schedule L- Calculation of Franchise Tax** | | | | |
| 92 | Binary | 1 | Line 1 Indicator | Short Period Check Box |
| 93 | Numeric | 12 | Line 1 | Enter the amount from CIFT-620, Line 5C or Line 6, whichever is greater |
| 94 | Numeric | 6 | Line 2 | Enter the amount of Line 1 or $300,000, whichever is less |
| 95 | Numeric | 3 | Line 3 | Subtract Line 2 from Line 1 and enter the result |
| 96 | Numeric | 12 | Line 4 | Multiply the amount on Line 3 by $2.75 for each $1,000 or major fraction. Round to the nearest dollar. Enter the result here and on CIFT-620, Line 7. |
| **Schedule M Analysis of Schedule G, Line 11, Column 2 Earned Surplus and Undivided Profits per Books** | | | | |
| 97 | Numeric | 12 | Line 1 | Balance at beginning of year |
| 98 | Numeric | 12 | Line 2 | Net Income Per Books |
| 99 | Numeric | 12 | Line 3 | Other increases- Attach Schedule |
| 100 | Numeric | 12 | Line 4 | Total – Add Line 1, 2, and 3 |
| 101 | Numeric | 12 | Line 5a | Distributions- Cash |
| 102 | Numeric | 12 | Line 5b | Distributions- Stock |
| 103 | Numeric | 12 | Line 5c | Distributions- Property |
| 104 | Numeric | 12 | Line 6 | Other Decreases- Attach Schedule |
| 105 | Numeric | 12 | Line 7 | Total – Add Lines 5a through 6 |
| 106 | Numeric | 12 | Line 8 | Balance at end of year- Subtract Line 7 from Line 4 |
| **Trailer** | | | | |
| 107 |  |  | Indicates the end of the data file. Value is **\*EOD\***. |  |
|  |  |  |  |  |