Lou	r-620 WEB (1/15) iisiana Department of Revenue t Office Box 91011	Print you Number h		Revenue Account (Not FEIN):			-		For office use only.	
	on Rouge, LA 70821-9011	Ma ▶	ırk ci	rcle if: Name change.	Legal Name					
Inc 2 Beg	uisiana Corporation Come Tax Return for 2014 or Fiscal Year for 2015 or Funchise T for 2015	Fiscal Year , 2015	0	Amended return. Entity is not required to file franchise tax.	Trade Name Address					
_	dar year returns are due April 15. See instructions		O	First time filing of this form.	City			State Z	IP	
0	Final return Short period return Mark the appropring Short period or F									
	'			Print the corp	oration's name and o	omp	lete	mailing ad	dress ab	ove.
A.	Federal Employer Identification Number					A.	•			
B.	Federal taxable income					B.	•			00
C.	Federal income tax					C.	•			00
D.	Income tax apportionment percentage (two	decimal places)				D.	•			%
E.	Gross revenues					E.	•			00
F.	Total assets					F.	•			00
G.	NAICS code					G.	•			
Н.	Was the income of this corporation included	in a consolidated fe	deral	income tax return?		Н.	•	Yes	No 🗌	
I.	Is CIFT-620A, Apportionment and Allocation	Schedules included	with t	this return?		l.	•	Yes	No 🗌	
J.	Do the books of the corporation contain inte	rcompany debt?				J.	•	Yes	No 🗌	
		С	omp	outation of Income	Тах					
1A.	Louisiana net income before loss adjustmer From either CIFT-620 Schedule D, Line 13 G					1A.	•			00
1B.	Subchapter S corporation exclusion – See in	nstructions, page 16	. Attac	ch schedule.		1B.	•			00
1C.	Loss carryforward [\$.00] les	s federal tax refund a	applica	able to loss [\$.00] Attach schedule.	1C.	•			00
1D.	Loss carryback [\$.00] less	federal tax refund ap	plicab	le to loss [\$.00] Attach schedule.	1D.	•			00
1E.	Federal income tax deduction – See instruc	tions, page 16.				1E.	•			00
1E1.	Federal Disaster Relief Credits - See instru	ctions, page 17.				1E1.	•			00
1F.	Louisiana taxable income – Subtract Lines	1B, 1C, 1D, and 1E f	from L	ine 1A.		1F.	•			00
2.	Louisiana income tax – From CIFT-620 Sch	edule E, Line 4				2.	•			00
3.	Total nonrefundable income tax credits – Fro	om CIFT-620 Sched	ule Nf	RC, Line 10		3.	•			00
4.	Income tax after nonrefundable credits – Su	btract Line 3 from Li	ine 2.			4.	•			00
5.	Estimated tax payments – From CIFT-620 S	chedule I, Line 7				5.	•			00
6.	Amount of income tax due or overpayment	– Subtract Line 5 fro	m Lin	e 4.		6.	•			00
				wn on Line 25	nd date return an 5. Do not send cas OFFICE USE ONLY. Field flag		mi	t		
	SPE COD									

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Computation of Franchise Tax		
7A. Total capital stock, surplus, & undivided profits – From CIFT-620 Schedule A-1, Line 18.	7A. ▶	00
7B. Franchise tax apportionment percentage – From CIFT-620A Schedule N, either Line1D OR Line 4 – Percentage must be carried out to 2 decimal places. Do not exceed 100.00%.	7B. ▶	. %
7C. Franchise taxable base – Multiply Line 7A by Line 7B.	7C. ▶	00
8. Amount of assessed value of real and personal property in Louisiana in 2014	8. ▶	00
9. Louisiana franchise tax – From CIFT-620 Schedule F, Line 6	9. ▶	00
10. Total nonrefundable franchise tax credits – From CIFT-620 Schedule NRC, Line 11	10. ▶	00
11. Franchise tax after nonrefundable credits – Subtract Line 10 from Line 9.	11. ▶	00
12. Previous payments	12. ▶	00
13. Amount of franchise tax due or overpayment – Subtract Line 12 from Line 11.	13. ▶	00
Net Amount Due		
14. Total income and franchise tax due or overpayment – Add Lines 6 and 13.	14. ▶	00
15. Louisiana Citizens Insurance Credit – See instructions, page 17.	15. ▶	00
15A. Other refundable credits – From Schedule RC, Line 6	15A. ▶	00
15B. Subtotal – Add Lines 15 and 15A and print the result.	15B. ▶	00
16. Net income and franchise taxes overpayment. – See instructions, page 17.	16. ▶	00
17. Amount of overpayment you want to donate to The Military Family Assistance Fund	17. ▶	00
18. Amount of overpayment you want Refunded	18. ▶	00
19. Amount of overpayment you want Credited to 2015	19. ▶	00
20. Amount due – If Line 14 is greater than Line 15B, subtract Line 15B from Line 14 and print the result.	20. ▶	00
21. Delinquent filing penalty – See instructions, page 17.	21. ▶	00
22. Delinquent payment penalty – See instructions, page 17.	22. ▶	00
23. Interest – See instructions, page 17.	23. ▶	00
24. Additional donation to The Military Family Assistance Fund	24. ▶	00
25. Total amount due – Add Lines 20 through 24.	25. ▶	00

Make payment to Louisiana Department of Revenue. DO NOT SEND CASH. You can pay your taxes online at: www.revenue.louisiana.gov/fileonline.

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Print name of officer				Signature of preparer	
Signature of officer				Firm name	
		()		
Title of officer			Te	lephone	Date
()					
Telephone	Date				





Schedule NRC – Nonrefundable Tax Credits, Exemptions, and Rebates				
Description	Code	Corporation Income Tax (A)	Corporation Franchise Tax (B)	
1.		00	00	
2.		00	00	
3. ▶		00	00	
4.		00	00	
5.		00	00	
6. ▶		00	00	
7.		00	00	
8.		00	00	
9.		00	00	
10. Total Income Tax Credits: Add credit amounts in Column A. Print here and on CIFT-620, L	ine 3.	00		
11. Total Franchise Tax Credits: Add credit amounts in Column B. Print here and on CIFT-620	, Line 10.		00	

For further information about these credits, please see instructions beginning on page 18.

Description	Code
Premium Tax	100
Bone Marrow	120
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155
Contributions to Educational Institutions	160
Donations to Public Schools	170
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199
Atchafalaya Trace	200
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Cane River Heritage Area	232

Description	Code
La Community Economic Dev	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI Credit	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

Schedule RC – Refundable Tax Credits and Rebates					
Description		Code	Amount of Credit Claime	ed	
1.	•	F		00	
2.	>	F		00	
3.	>	F		00	
4.	>	F		00	
5.	>	F		00	
6. Total: Add lines 1 through 5. Print the result here and on CIFT-620, Line 15A.	>			00	

For further information about these credits, please see instructions beginning on page 20.

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
Angel Investor	61F
Musical and Theatrical Production	62F
Solar Energy Systems - Non-Leased	64F

Description	Code
School Readiness Child Care Provider	65F
School Readiness Business - Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F

Description	Code
Conversion of Vehicle to Alternative Fuel	71F
Research and Development	72F
Digital Interactive Media and Software	73F
Leased Solar Energy Systems	74F
Other Refundable	80F



All applicable schedules must be completed.

Schedule A – Balance Sheet			
ASSETS	1. Beginning of year	2. End of year	
1. Cash			
2. Trade notes and accounts receivable			
3. Reserve for bad debts	()	()	
4. Inventories			
5. Investment in United States government obligations			
6. Other current assets – Attach schedule.			
7. Loans to stockholders			
8. Stock and obligations of subsidiaries			
9. Other investments – Attach schedule.			
10. Buildings and other fixed depreciable assets			
11. Accumulated amortization and depreciation	()	()	
12. Depletable assets			
13. Accumulated depletion	()	()	
14. Land			
15. Intangible assets			
16. Accumulated amortization	()	()	
17. Other assets – Attach schedule.			
18. Excessive reserves or undervalued assets – Attach schedule.			
19. Totals – Add Lines 1 through 18.			
Liabilities and Capital			
20. Accounts payable			
21. 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			
22. Other current liabilities – Attach schedule.			
23. Loans from stockholders – Attach schedule.			
24. Due to subsidiaries and affiliates			
25. 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			
26. Other liabilities – Attach schedule.			
27. Capital stock: a. Preferred stock			
b. Common stock			
28. Paid-in or capital surplus			
29. Surplus reserves – Attach schedule.			
30. Earned surplus and undivided profits			
31. Excessive reserves or undervalued assets			
32. Totals – Add Lines 20 through 31.			



For Schedule A-1 see Revenue Ruling 06-010 and Revenue Information Bulletin 13-006.

All applicable schedules must be completed. Complete Lines 1 through 11 only if there is an end of year balance in the "Due to Subsidiaries and Affiliates" account or an equivalent account on the books of the corporation. All corporations must complete Lines 12 through 18.

	Schedule A-1 Computation of Franchise Tax Base			
1.	Capital Stock:			
	1A. Common Stock – Include paid-in or Capital Surplus	00		
	1B. Preferred Stock – Include paid-in or Capital Surplus	00		
2.	Total Capital stock – Add Lines 1A and 1B.	00		
3.	Surplus and undivided profits	00		
4.	Surplus reserves – Include any excessive reserves or undervalued assets.	00		
5.	Total – Add Lines 2, 3, and 4.	00		
6.	Due to subsidiaries and affiliates (Do not net with receivables)	00		
7.	Deposit liabilities to affiliates – Included in the amount on Line 6	00		
8.	Accounts payable less than 180 days old – Included in the amount on Line 6	00		
9.	Adjusted debt to affiliates – Subtract Lines 7 and 8 from Line 6.	00		
10A.	If Line 9 is greater than zero, AND Line 5 is greater than or equal to zero, subtract Line 5 from Line 9. If both conditions of this line do not apply, skip to Line 10B.	00		
10A1.	If Line 10A is less than zero, print zero on Line 11 and Line 17. If Line 10A is greater than zero, multiply Line 10A by 50 percent and print this amount on Line 11 and Line 17. This amount must be included in the base.			
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 print the result here.	00		
10B1.	Print the lesser of Line 9 or Line 10B on Line 11 and Line 17. If Line 9 equals Line 10B, print that amount on Line 11 and on Line 17.			
11.	Additional Surplus and Undivided Profits from either Line 10A1 or 10B1.	00		
	Total Franchise Taxable Base			
12.	Capital Stock: Common Stock			
	Preferred Stock			
13.	Paid-in or capital surplus – Include items of paid-in capital in excess of par value.			
14.	Surplus reserves – Attach schedule.			
15.	Earned surplus and undivided profits			
16.	Excessive reserves or undervalued assets			
17.	Additional surplus and undivided profits – From Line 11 above			
18.	Total capital, surplus and undivided profits – Add Lines 12 through 17. Also print the total on CIFT-620, Line 7A. Round to the nearest dollar.			

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



All applicable schedules must be completed.

Schedule C – Analysis of Schedule A, Line 30, Column 2 – Earned surplus and undivided profits per books				
1. Balance at beginning of year		5. Distributions: a. Cash		
2. Net income per books	2. Net income per books b. Stock			
3. Other increases – Itemize.		c. Property		
		6. Other decreases – Itemize.		
		7. Total – Add Lines 5 and 6.		
4. Total – Add Lines 1, 2, and 3.		8. Balance at end of year – Subtract Line 7 from Line 4.		
Schedule D – Computation of Louisiana Taxable Income Schedule D need not be completed if Form CIFT-620A, Schedule P is filed with this return.				
Federal taxable income				
	Addition	ns to Federal Taxable Income		
Net operating loss deduction claimed on federal return				
Dividends received deduction claimed on federal return				
Louisiana income tax deducted on federal return				
Other additions to federal taxable income – Attach schedule.				
6. Total additions – Add Lines 2 through 5.				
Subtractions from Federal Taxable Income				
7. Refunds of Louisiana income tax reported on federal return				
Louisiana depletion in excess of federal depletion – Attach schedule.				
Expenses not deducted on the federal return due to Internal Revenue Code Section 280C				
10. Road Home – The amount included in federal taxable income.				
11. Other subtractions – Attach schedule.				
12. Total subtractions – Add Lines 7 through 11.				
13. Louisiana net income before S corporation exclusion, loss adjustments, and federal income tax deduction – Add the amount on Line 1 to the amount on Line 6, and subtract the amount on Line 12. Round to the nearest dollar. Print here and on CIFT-620, Line 1A.				

Schedule B omitted on purpose.



All applicable schedules must be completed.

Schedule E – Calculation of Income Tax				
Print the amount of net taxable income from CIFT-620, Line 1F.				
2. Calculation of tax	Column 1 Net income in each bracket	RATE	Column 2 TAX	
a. First \$25,000 of net taxable income		x 4% =		
b. Next \$25,000		x 5% =		
c. Next \$50,000		x 6% =		
d. Next \$100,000		x 7% =		
e. Over \$200,000		x 8% =		
3. Add the amounts in Column 1, Lines 2a through 2e and print the result.4. Add the amounts in Column 2, Lines 2a through 2e. Round to the nearest dollar. Print the result in Column 2 and on CIFT-620, Line 2.				
Schedule F – Calculation of Franchis	е Тах			
1. Print the amount from CIFT-620, Line 7C or Line 8, whichever is greater.				
2. Print the amount of Line 1 or \$300,000, whichever is less.				
3. Multiply the amount on Line 2 by \$1.50 for each \$1,000 or major fraction and print the result.				
4. Subtract Line 2 from Line 1 and print the result.				
5. Multiply the amount on Line 4 by \$3.00 for each \$1,000 or major fraction and print the result.				
6. Add Lines 3 and 5. Round to the nearest dollar. Print the result here and on CIFT-620, Line 9.				
Schedule G – Reconciliation of Federal and Louisiana Net Income Schedule G is required if Form CIFT-620A, Apportionment and Allocation Schedules are filed with this return. Important! See R.S. 47:287.71 and R.S. 47:287.73 for information.				
Print the total net income calculated under federal law before special deductions.	Print the total net income calculated under federal law before special deductions.			
2. Additions to federal net income:				
a. Louisiana income tax				
b.				
c.				
d.				
e.				
f.				
Subtractions from federal net income:				
a. Dividends				
b. Interest				
c. Road Home – The amount included in federal taxable income				
d. Louisiana depletion in excess of federal depletion				
e. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C				
f. Other subtractions – Attach schedule.				
3. Louisiana net income from all sources - The amount should agree with Form CIFT-620A	, Schedule P, Line 2	26.		



Print your LA Revenue Account Number here. ▶ All applicable schedules must be completed. Schedule H - Reconciliation of Income Per Books with Income Per Return 1. Net income per books 7. Income recorded on books this year, but not included in this return - Itemize. 2. Louisiana income tax 3. Excess of capital loss over capital gains 4. Taxable income not recorded on books this year - Itemize. 8. Deductions in this tax return not charged against book income this year: a. Depreciation b. Depletion c. Other 5. Expenses recorded on books this year, but not deducted in this return: a. Depreciation b. Depletion c. Other 9. Total - Add Lines 7 and 8. 10. Net income from all sources per return -Subtract Line 9 from Line 6. 6. Total - Add Lines 1 through 5. Schedule I - Summary of Estimated Tax Payments Check number Date Amount 1. Credit from prior year return 2. First quarter estimated payment 3. Second quarter estimated payment 4. Third quarter estimated payment 5. Fourth quarter estimated payment 6. Payment made with extension request Total - Add Lines 1 through 6. **Additional Information Required** 5. At the end of the tax year, did you directly or indirectly own 50% or more 1. Indicate principal place of business. of the voting stock of any corporation or an interest of any partnership, 2. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere. including any entity treated as a corporation or partnership? ☐ Yes ☐ No Louisiana: If "yes," show name, address, and percentage owned. Elsewhere: 6. 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 3. Indicate the date and state of incorporation. stock? ☐ Yes ☐ No 4. Indicate parishes in which property is located. If "yes," show name, address, and percentage owned.



Corporation Apportionment and Allocation Schedules

COMPLETE ALL APPLICABLE SCHEDULES. CIFT-620A WEB (1/15) Print your LA Revenue Account Number here. Name as shown on CIFT-620 Income taxable period covered Schedule M - Computation of Corporate Franchise Tax and Income Tax Property Ratios Located in Louisiana Located everywhere Franchise tax Income tax property factor property factor 1. Items 2. Beginning of year 3. End of year 4. End of year 5. Beginning of year 6. End of year Intangible assets 1. Cash 2. Notes and accounts receivable 3. Reserve for bad debts.....) () 4. Investment in U.S. govt. obligations...... 5. Stock and obligations of subsidiaries...... Other investments – Attach schedule..... 7. Loans to stockholders 8. Other intangible assets - Attach schedule. 9. Accumulated depreciation) | (10. Total intangible assets - Add Lines 1-9.... Real and tangible assets 11. Inventories 12. Bldgs. and other depreciable assets 13. Accumulated depreciation 14. Depletable assets..... 15. Accumulated depletion) (16. Land 17. Other real & tangible assets - Attach sch.. 18. Excessive reserves, assets not reflected on books, or undervalued assets 19. Total real and tangible assets -Add Lines 11 through 18..... 20. Total assets - Add Lines 10 and 19..... 21. Print the amount from Line 19 above...... 22. Less real and tangible assets **not** used in production of net apportionable income Attach schedule...... 23. Balance - Subtract Line 22 from Line 21. 24. Beginning of year balance..... 25. Total - Add Lines 23 and 24..... 26. Franchise tax property ratio (Line 20, Column 4 ÷ Line 20, Column 3)...... 27. Income tax property ratio (Line 25, Column 6 ÷ Line 25, Column 3) Schedule N - Computation of Corporate Franchise Tax Apportionment Percentage 1. Description of items used as ratios 2. Total amount 3. Louisiana amount 4. Percent (Col. 3 ÷ Col. 2) 1. Net sales of merchandise, charges for services, and other revenues A. Sales – See instructions, page 24..... B. Charges for services – See instructions, page 24..... C. Other Revenues - See instructions, page 24. (i) Rents and royalties..... For Manufacturers This is your apportionment ratio. Print (ii) Dividends and interest from subsidiaries here and on Line 7B of CIFT-620. (iii) Other dividends and interest Do NOT proceed further. (iv) All other revenues D. Total - Add the amounts in Columns 2 and 3. Calculate the ratio and print the result in Column 4. For taxpayers whose primary business is manufacturing, use this apportionment ratio. See instructions, page 24....



2. Franchise tax property ratio – Print in Column 4 the percentage from Schedule M, Line 26......

3. Total of applicable percents in Column 4.....

4. Average of percents - Divide Line 3 by applicable number of ratios. Print here and on CIFT-620, Line 7B.....

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%

%

Section Sect	Schedule P - Computation of Louisiana Net Income			
(Lines 1 through 25) 1. Gross receipts Less returns and allowances	Column 3 must be completed. Column 2 must also be completed if the separate accounting meth	nod is used.		
2. Less: Cost of goods sold and/or operations – Attach schedules. 3. Gross profit 4. Gross rents 5. Gross royalties 6. Income from estates, trusts, partnerships 7. Income from construction, repair, etc. 8. Other income – Attach schedule. 9. Total income from estates, trusts schedule. 9. Tables from from estates, trusts schedule. 9. Tables from from estates, trusts schedule. 9. Tables from from from from from from from from	1. Items		3. Totals	
3. Gross profit 4. Gross rents 5. Gross royallets 6. Income from estates, trusts, partnerships 7. Income from construction, repair, etc. 8. Other income – Atlach schedule. 9. Total income – Add Lines 3 through 8. 10. Compensation of officers 11. Salaries and wages foot deducted elsewhere) 12. Repairs – Do not include cost of improvements or capital expenditures. 13. Bad debts 14. Rent 15. Taxas – Atlach schedule. 16. Interest 17. Contributions 18. Depreciation – Atlach schedule. 19. Depletion – Atlach schedule. 19. Depletion – Atlach schedule. 19. Depletion – Atlach schedule. 20. Advertising 21. Pension, profit sharing, stock bonus, and annuity plans 22. Other employee benefit plans 23. Other deductions – Atlach schedule. 24. Total deductions – Atlach schedule. 25. Net income from Louisiana sources – Subtract Column 3, Line 9. 26. Net income from all sources – Subtract Column 3, Line 9. 27. Alicable income from all sources – Subtract Column 3, Line 9. 28. Ret income from the use of patents, trademarks, etc. 29. Other emplorable from the use of patents, trademarks, etc. 30. Income from construction, repair, etc. 31. Contended income from all sources – See instructions, page 25. 32. Alicable income – See instructions, page 25. 33. Alicable income – See instructions, page 25. 34. Net rents and royalties from immovable or corporal movable property 35. Royalties from the use of patents, trademarks, etc. 36. Unioned from construction, repair, etc. 37. Contended from construction, repair, etc. 38. Column 3 (Line 29) 39. Net income subject to apportionment – Subtract Line 27E. Column 3 from Line 26, Column 3. 31. Net rents and royalties from immovable or corporal movable property 39. Net income subject to apportionment – Subtract Line 27E. Column 9 from Line 26, Column 3. 39. Net income profit need to Louisiana sources – See instructions, page 25. 30. Alicable income – See instructions, page 25. 31. Louisiana entire come before loss adjustments and federal income tax deduction – Add Column 3, Line 29 to Column 3, Line	1. Gross receipts Less returns and allowances			
4. Gross rents 5. Gross royalities 6. Income from estates, trusts, partnerships 7. Income from construction, repair, etc. 8. Other income – Atlach schedule. 9. Total income – Atlach schedule. 9. Total income – Add Lines 3 through 8. 10. Compensation of officers 11. Salaries and wages (not deducted elsewhere) 12. Repairs – Do not include cost of improvements or capital expenditures. 13. Bad debts 14. Rent 15. Taxes – Atlach schedule. 16. Interest 17. Contributions 18. Depletion – Atlach schedule. 19. Advertising 20. Other employee benefit plans 21. Other employee benefit plans 22. Other employee benefit plans 23. Other deductions – Atlach schedule. 24. Total deductions – Atlach schedule. 25. Other deductions – Atlach schedule. 26. Not income from Louisians sources – It separate (direct) method of reporting is used, print here and on Line 31. 26. Not income from all sources – See instructions, page 25. Atlach schedule supporting each amount. 27. Allocable income from all sources – See instructions, page 25. Atlach schedule supporting each amount. 28. Royalities from the use of plants, trademarks, etc. 29. Chrome from construction, repair, etc. 30. Dincome from construction, repair, etc. 31. Control of the construction, repair, etc. 32. Other employee from the use of plants, trademarks, etc. 33. Chrome from construction, repair, etc. 34. Other allocable income – See instructions, page 25. 35. Allocable income from Louisiana sources – See instructions, page 25. 36. Allocable income from Louisiana sources – See instructions, page 26. 37. Allocable income from Louisiana sources – See instructions, page 26. 38. Not income from the use of patients, trademarks, etc. 39. Comment of the country of	Less: Cost of goods sold and/or operations – Attach schedules.			
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Schedule Q - Computation of Income Tax Apportionment Percentage				
1. Description of items used as ratios	2. Total amount	3. Louisiana amount	4. Percent (Col. 3 ÷ Col. 2)	
Net sales of merchandise and/or charges for services A. Sales – See instructions, page 26			For Manufacturers or Merchandisers. This is your apportionment ratio. Use this result in determining income apportioned to Louisiana on Line 29,	
B. Charges for services – See instructions, page 26. C. Other gross apportionable income			Sch. P above. Do NOT proceed further.	
D. Total – Add the amounts in Columns 2 and 3. Calculate the ratio and print the result in Column 4. For taxpayers whose primary business is manufacturing or merchandising, use this apportionment ratio. See instructions, page 26			%	
Wages, salaries, and other personal service compensation paid during the year – Print the amounts in Column 2 and Column 3. Calculate the ratio and print the result in Column 4			%	
3. Income tax property ratio - Print percentage from Schedule M, Line 27			%	
4. Total of percents in Column 4			%	
5. Average of percents - Multiply this result by the amount on Schedule P, Line 28 to d	etermine the amount of Lou	isiana apportionable income.	%	

