

LDR Account Number:

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Schedule NRC – Nonrefundable Tax Credits and Exemptions (For further information about these credits, please see instructions beginning on page 9.)

Description		Code	Amount of Credit Claimed
1			
2			
3			
4			
5			
6			
7			
8			
9			
10	Total Income Tax Credits: Add Lines 1 through 9. Enter the result here and on IT-541, Line 11.	10	

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 (For further information about these credits, please see instructions beginning on page 12.)

Description		Code	Amount of Credit Claimed
1		F	
2		F	
3		F	
4		F	
5		F	
6	Total: Add lines 1 through 5. Print the result here and on IT-541, Line 14.	6	

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F

Description	Code
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
Angel Investor	61F
Musical & Theatrical Production	62F
Solar Energy Systems - Non-Leased	64F
School Readiness Child Care Provider	65F

Description	Code
School Readiness Business - Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Research and Development	72F

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



Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction			
1	Federal taxable income before income distribution deduction	1	
2	Net income taxes paid to any state or political or municipal subdivision	2	
Subtractions			
3A	Any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the Constitution or laws of the United States	3A	
3B	Depletion allowed under Louisiana law in excess of federal depletion	3B	
3C	S-Bank exclusion	3C	
4	Total subtractions - Add Lines 3A through 3C.	4	
5	Modified federal taxable income - Add Lines 1 and 2, subtract Line 4 and enter the result.	5	
Modified Federal Taxable Income Allocated or Apportioned to Louisiana			
6	Allocable income from all sources – See instructions, page 6. Attach schedule supporting each amount.	6	
6A	Net rents and royalties from immovable or corporeal movable property	6A	
6B	Royalties from the use of patents, trademarks, etc.	6B	
6C	Income from estates, trusts, and partnerships	6C	
6D	Income from construction, repair, etc.	6D	
6E	Other allocable income – See instructions, page 6.	6E	
6F	Total allocable income from all sources	6F	
7	Net income subject to apportionment – Subtract Line 6F from Line 5.	7	
8	Net income apportioned to Louisiana – Multiply Line 7 by the percentage from Schedule B, Line 7. See instructions.	8	
9	Allocable income from Louisiana sources – See instructions, page 6. Attach schedule supporting each amount.	9	
9A	Net rents and royalties from immovable or corporeal movable property	9A	
9B	Royalties from the use of patents, trademarks, etc.	9B	
9C	Income from estates, trusts, and partnerships	9C	
9D	Income from construction, repair, etc.	9D	
9E	Other allocable income – See instructions.	9E	
9F	Total allocable income from Louisiana sources	9F	
10	Modified federal taxable income allocated and apportioned to Louisiana – Add Line 8 and 9F and enter the result.	10	
11	Less federal itemized deductions attributable to Louisiana - See instructions.	11	
12	Louisiana taxable income before income distribution deduction - Subtract Line 11 from Line 10. Enter the result here and on Form IT-541, Line 4.	12	

Schedule B – Computation of Apportionment Percent			
Description of items used as factors	1. Total amount per Federal Return	2. Total Louisiana Amount	3. Factor ratios (%)
1. Net sales of merchandise and/or charges for services			
A. Sales where goods, merchandise, or property is received in Louisiana by the purchaser			
B. Charges for services performed in Louisiana			
C. Other gross apportionable income attributable to Louisiana			
D. Total - In Column 1, enter total net sales and charges for services. Add Lines 1A, 1B, and 1C. Enter the result in Column 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%
2. Wages, salaries, and other personal service compensation paid during the year. Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%
3. Income tax property ratio - Enter amounts in Column 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%
4. Loans made during the year - Enter amounts in Columns 1 and 2. Divide Column 2 by Column 1 and enter the ratio in Column 3.			%
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D.			%
6. Add percentages under Column 3, Lines 1D, 2, 3, 4, and 5 and enter result.			%
7. Average of percents - Line 6 divided by the number of factors used. Multiply the result by the amount on Schedule A, Line 7.			%



Schedule C – Distributive Shares of Beneficiaries

Social Security Number, Name, and Address of each beneficiary as shown on their individual income tax return IT-540 or IT-540B

Social Security Number	Name, Address, City, State, ZIP	Percentage of Beneficial Interest	Distributive Share of Louisiana income to beneficiary
a.		%	
b.		%	
c.		%	
d.		%	
e.		%	
f.		%	
Total		100%	

Schedule D – Computation of Federal Income Tax Deduction

1	Louisiana income before federal income tax deduction	1		
	Adjustment to convert Louisiana net income to a federal basis:			
2	Net Adjustment	2		
3	Louisiana income on a federal basis - Subtract Line 2 from Line 1.	3		
4	Less Louisiana income taxed at special rates	4		
5	Louisiana ordinary income on a federal basis - Subtract Line 4 from Line 3.	5		
6	Federal taxable income	6		
7	Less federal income taxed at special rates	7		
8	Federal net income - Ordinary - Subtract Line 7 from Line 6.	8		
9	Ratio—Louisiana Ordinary/Federal Ordinary - Divide Line 5 by Line 8.	9		
10	Ratio—Louisiana Special/Federal Special - Divide Line 4 by Line 7.	10		
11	Federal income tax liability	11		
12	Less federal special rates tax	12		
13	Less alternative minimum tax	13		
14	Federal ordinary tax - Subtract Lines 12 and 13 from Line 11.	14		
15	Federal income tax attributable to Louisiana ordinary income - Multiply Line 14 by Line 9.	15		
16	Federal income tax on Louisiana income taxed at special rates - Multiply Line 12 by Line 10.	16		
17	Federal income tax disaster relief credits	17		
18	Federal income tax disaster relief credits attributable to Louisiana Louisiana - Multiply Line 17 by Line 9.	18		
19	Federal income tax deduction - Add Lines 15, 16, and 18. Enter the result here and on Form IT-541, Line 7A.	19		

Schedule E– Summary of Estimated Tax Payments

	Check Number	Date	Amount
1	First quarter estimated payment		
2	Second quarter estimated payment		
3	Third quarter estimated payment		
4	Fourth quarter estimated payment		
5	Payment made with extension request		
6	Total – Add Lines 1 through 5.		

