



LDR Account Number:

4	Louisiana taxable income before income distribution deduction – Enter either the amount of Line 1 plus Line 2F, less Line 3F, OR enter the amount from Form IT-541, Schedule A, Line 13. If using the amount from Form IT-541, Schedule A, please check box. <input type="checkbox"/>	4
5	Less Louisiana income distribution deduction from Schedule C, Line g.	5
6	Louisiana taxable income before federal income tax deduction – Subtract Line 5 from Line 4.	6
7A	Federal Income Tax Deduction – Enter the amount from Schedule D, Line 20.	7A
7B	Federal Disaster Relief Credits – See the instructions. <input type="checkbox"/>	7B
8	Louisiana taxable income – Subtract Line 7A from Line 6.	8
9	Total tax – See Worksheet 1, Calculation of Income Tax.	9
10	Resident only: Credit for net income taxes paid to other states by resident estates and trusts – Completed Form R-10606 and a copy of the other state's return must be submitted.	10
11	Other nonrefundable priority 1 income tax credits – From Schedule NRC-P1, Line 7.	11
12	Total income tax after priority 1 credits – Subtract Lines 10 and 11 from Line 9.	12
13	Refundable priority 2 credits – From Schedule RC-P2, Line 9.	13
14	Tax liability after priority 2 credits – See the instructions.	14
15	Overpayment after priority 2 credits – See the instructions.	15
16	Nonrefundable priority 3 credits – From Schedule NRC-P3, Line 10.	16
17	Tax after priority 3 credits – See the instructions.	17
18	Overpayment after priority 2 credits – Enter the amount from Line 15.	18
19	Refundable priority 4 credits – From Schedule RC-P4, Line 6.	19
20	Amount of credit carried forward from 2019 <input type="checkbox"/>	20
21	Nonresident only: Amount paid on your behalf by a Composite Partnership Filing Enter name of partnership _____	21
22	Amount of Louisiana Tax Withheld For 2020 – Attach Forms W-2 and 1099.	22
23	Amount of Estimated Payments for 2020 and Amount Paid with Extension Request – From Schedule E, Line 6.	23
24	Total Refundable Tax Credits and Payments – Add Lines 18 through 23.	24



LDR Account Number:

Schedule NRC-P1 – Nonrefundable Priority 1 Credits		
Description	Code	Credit Amount
1.		
2.		
3.		
4.		
5.		
6.		
7. Other Nonrefundable Priority 1 Credits: Add credit amounts in Lines 1 through 6. Enter here and on IT-541, Line 11.		

Description	Code	Description	Code	Description	Code
Premium Tax	100	Debt Issuance	155	Conversion of Vehicle to Alternative Fuel	185
Bone Marrow	120	Donations to Public Schools	170	Other	199
Qualified Playgrounds	150				

Schedule RC-P4 – Refundable Priority 4 Credits		
Description	Code	Credit Amount
1.	F	
2.	F	
3.	F	
4.	F	
5.	F	
6. Refundable Priority 4 Credits: Add credit amounts in Lines 1 through 5. Enter the result here and on IT-541, Line 19.		

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



LDR Account Number:

Schedule NRC-P3 – Part I – Nonrefundable Priority 3 Credits		
Description	Code	Credit Amount
1. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
2. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
3. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
4. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
5. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
6. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Atchafalaya Trace	200	Ad Valorem Natural Gas Credit Carried Forward	219	Research and Development	231	Other	299
Previously Unemployed	208	QMC Music Job Creation Credit	223	Cane River Heritage Area	232	Biomed/University Research	300
Recycling Credit	210	New Jobs Credit	224	Apprenticeship	236	Tax Equalization	305
Basic Skills Training	212	Refunds by Utilities	226	Ports of Louisiana Investor	238	Manufacturing Establishments	310
Donation to School Tuition Organization	213	Eligible Re-entrants	228	Ports of Louisiana Import Export Cargo	240	Enterprise Zone	315
Inventory Tax Credit Carried Forward & ITEP	218	Neighborhood Assistance	230			Other	399

Schedule NRC-P3 – Part II – Transferable, Nonrefundable Priority 3 Credits		
Description	Code	Credit Amount
7. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
7A. <input type="text"/>		
8. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
8A. <input type="text"/>		
9. <input type="checkbox"/>	<input type="text"/>	<input type="text"/>
9A. <input type="text"/>		
10. Nonrefundable Priority 3 Credits: Add credit amounts in Lines 1 through 9. Enter here and on IT-541, Line 16.		<input type="text"/>

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

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



LDR Account Number:

Schedule RC-P2 – Part I – Refundable Priority 2 Credits

Description	Code	Credit Amount
1.	<div><div></div><div></div><div>F</div></div>	<div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
2.	<div><div></div><div></div><div>F</div></div>	<div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
3.	<div><div></div><div></div><div>F</div></div>	<div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
4.	<div><div></div><div></div><div>F</div></div>	<div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>
5.	<div><div></div><div></div><div>F</div></div>	<div><div></div><div>,</div><div></div><div></div><div>,</div><div></div><div></div><div></div><div></div><div>.</div><div>00</div></div>

Schedule RC-P2 – Part II – Transferable, Refundable Priority 2 Credits

Description		Code	Credit Amount
6.	Musical and Theatrical Production	6 2 F	
6A.			
7.	Musical and Theatrical Production	6 2 F	
7A.			
8.	Musical and Theatrical Production	6 2 F	
8A.			
9.	Refundable Priority 2 Credits: Add credit amounts in Lines 1 through 8. Enter the result here and on IT-541, Line 13.		

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Mentor-Protégé	57F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
Retention and Modernization	70F

Description	Code
Digital Interactive Media and Software	73F
COVID-19 Pandemic ATC License	75F
Other Refundable	80F



Schedule A – Computation of Louisiana Taxable Income before Income Distribution Deduction			
1	Federal taxable income before the exemption and income distribution deduction	1	
2	Net income taxes paid to any state or political or municipal subdivision	2	
3	Donation to School Tuition Organization Credit	3	
Subtractions			
4A	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	4A	
4B	Depletion allowed under Louisiana law in excess of federal depletion	4B	
4C	S-Bank exclusion	4C	
4D	Other	4D	
5	Total subtractions – Add Lines 4A through 4D.	5	
6	Modified federal taxable income – Add Lines 1, 2 & 3, subtract Line 5, and enter the result.	6	
Modified Federal Taxable Income Allocated or Apportioned to Louisiana			
7	Allocable income from all sources – See instructions. Attach schedule supporting each amount.	7	
7A	Net rents and royalties from immovable or corporeal movable property	7A	
7B	Royalties from the use of patents, trademarks, etc.	7B	
7C	Income from estates, trusts, and partnerships	7C	
7D	Income from construction, repair, etc.	7D	
7E	Other allocable income – See instructions.	7E	
7F	Total allocable income from all sources – Add Lines 7A through 7E.	7F	
8	Net income subject to apportionment – Subtract Line 7F from Line 6.	8	
9	Net income apportioned to Louisiana – Multiply Line 8 by the percentage from Schedule B, Line 7. See the instructions.	9	
10	Allocable income from Louisiana sources – See the instructions. Attach schedule supporting each amount.	10	
10A	Net rents and royalties from immovable or corporeal movable property	10A	
10B	Royalties from the use of patents, trademarks, etc.	10B	
10C	Income from estates, trusts, and partnerships	10C	
10D	Income from construction, repair, etc.	10D	
10E	Other allocable income – See the instructions.	10E	
10F	Total allocable income from Louisiana sources – Add Lines 10A through 10E.	10F	
11	Modified federal taxable income allocated and apportioned to Louisiana – Add Lines 9 and 10F and enter the result.	11	
12	Less federal itemized deductions attributable to Louisiana – See the instructions.	12	
13	Louisiana taxable income before income distribution deduction – Subtract Line 12 from Line 11. Enter the result here and on Form IT-541, Line 4.	13	



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. In Column 2, add Lines 1A, 1B, and 1C and enter the result on Line 1D. Divide Column 2 by Column 1 and enter the ratio in Column 3. <input type="checkbox"/>			%
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. <input type="checkbox"/>			%
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. <input type="checkbox"/>			%
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. <input type="checkbox"/>			%
5. Taxpayers primarily in the business of manufacturing and merchandising enter ratio from Column 3, Line 1D. <input type="checkbox"/>			%
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.			%

Schedule C – Distributive Shares of Beneficiaries

List Social Security Number, Name, and Address of each beneficiary as shown on their individual income tax return Form 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.		%	
g. Total Distribution. Enter the Results on IT-541, Line 5.		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 federal 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 and base erosion 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 – Multiply Line 17 by Line 9. Enter the result here and on Form IT-541, Line 7B.	18		
19	2020 Net Section 965 tax liability attributable to Louisiana – see instructions.	19		
20	Federal income tax deduction – Add Lines 15, 16, 18, and 19. Enter the result here and on Form IT-541, Line 7A.	20		

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.		

