



**LOUISIANA**  
DEPARTMENT of REVENUE

**Partnership Return of Income**

**Mail to:**  
Louisiana Department of Revenue  
PO Box 3440  
Baton Rouge, Louisiana 70821-3440

**2021**

**Mark box if:**

Calendar Year filer

Fiscal Year filer  
*(Enter dates below)*

Short period return  
*(Enter dates below)*

**Income (mm/dd/yy)**

Begun

Ended

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

Legal Name

Trade Name

Address

Unit Type  Unit Number

City  State  ZIP

Foreign Nation, if not United States (*do not abbreviate*)

**Mark box if:**

Amended return     Amended due to IRS audit     First time filing of this form     Final return     Composite Partnership return attached     Address Change

**IMPORTANT: Round all dollar amounts to the nearest dollar.**

<p>A. Federal Employer Identification Number <input type="text"/></p> <p>B. Federal ordinary business income <input type="checkbox"/> <input type="text"/></p> <p>C. Federal net income <input type="checkbox"/> <input type="text"/></p> <p>D. Gross revenues <input type="checkbox"/> <input type="text"/></p> <p>E. Total assets <input type="checkbox"/> <input type="text"/></p> <p>F. NAICS code <input type="text"/></p> <p>G. Enter the state abbreviation for location of the principal place of business. <input type="text"/></p>	<p>H. Did the partnership make the Pass-through Entity Tax Election? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>I. Does the income of this partnership include the income of any disregarded entities? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>J. For this tax year, was any partner a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>K. For this tax year, was any partner a corporation (including any entity that is treated as a corporation)? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>L. For this tax year, was any partner <b>not</b> a corporation (including any entity that is treated as a corporation) <b>and not</b> a disregarded entity that is being included in the income tax return of a corporation (including any entity that is treated as a corporation)? Yes <input type="checkbox"/> No <input type="checkbox"/></p>
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**Schedule A — NOT Included Partner's Share of Income and Tax**

You must complete Schedule A, NOT Included Partner's Share of Income and Tax, for all partners not included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

**Schedule B — Included Partner's Share of Income and Tax**

You must complete Schedule B, Included Partner's Share of Income and Tax, for all partners included on Schedule 6922, Louisiana Composite Partnership Return. See Instructions.

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

Signature of General Partner or Limited Liability Company Member Manager	Telephone	Date (mm/dd/yyyy)
Print Name of Officer	Address	

<b>PAID PREPARER USE ONLY</b>	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name <input type="text"/>		Firm's FEIN <input type="text"/>	
	Firm's Address <input type="text"/>		Telephone <input type="text"/>	



PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.

Schedule C — Other deductions	
Description	Amount
1	<input type="checkbox"/> [Grid]
2	<input type="checkbox"/> [Grid]
3	<input type="checkbox"/> [Grid]
4	<input type="checkbox"/> [Grid]
5	<input type="checkbox"/> [Grid]
6	<input type="checkbox"/> [Grid]
7	<input type="checkbox"/> [Grid]
8	<input type="checkbox"/> [Grid]
9	<input type="checkbox"/> [Grid]
10	<input type="checkbox"/> [Grid]
11	<input type="checkbox"/> [Grid]
12	<input type="checkbox"/> [Grid]
13	<input type="checkbox"/> [Grid]
14	<input type="checkbox"/> [Grid]
15	<input type="checkbox"/> [Grid]
16	<input type="checkbox"/> [Grid]
17	<input type="checkbox"/> [Grid]
18	<input type="checkbox"/> [Grid]
19	<input type="checkbox"/> [Grid]
20	<input type="checkbox"/> [Grid]
21	<input type="checkbox"/> [Grid]
22	<input type="checkbox"/> [Grid]
23	<input type="checkbox"/> [Grid]
24	<input type="checkbox"/> [Grid]
25	<input type="checkbox"/> [Grid]
Subtotal from attached additional sheets.	
Total	\$ <input type="checkbox"/> [Grid]





Schedule F — Computation of Property Ratio

	Located Everywhere	
	1. Beginning of year	2. End of year
<b>Intangible Assets</b>		
1. Cash	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
2. Notes and accounts receivable	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
3. Reserve for bad debts	<input type="checkbox"/> [Grid]	<input checked="" type="checkbox"/> [Grid]
4. Investment in U.S. gov't. obligations	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
5. Other current assets	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
6. Other investments – Attach schedule	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
7. Loans to partners	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
8. Other intangible assets – Attach schedule	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
9. Accumulated amortization	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
10. Total intangible assets – Add Lines 1 through 9	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
<b>Real and Tangible Assets</b>		
11. Inventories	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
12. Bldgs. and other depreciable assets	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
13. Accumulated depreciation	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
14. Depletable assets	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
15. Accumulated depletion	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
16. Land	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
17. Other real & tangible assets – Attach schedule	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
18. Excessive reserves, assets not reflected on books, or undervalued assets	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
19. Total real and tangible assets – Add Lines 11 through 18	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
20. Less real and tangible assets not used in production of net apportionable income – Attach schedule	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
21. Balance – Subtract Line 20 from Line 19	<input type="checkbox"/> [Grid]	<input type="checkbox"/> [Grid]
22. Beginning of year balance	[Greyed out]	<input type="checkbox"/> [Grid]
23. Total – Add Lines 21 and 22.	[Greyed out]	<input type="checkbox"/> [Grid]
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)	[Greyed out]	[Greyed out]



**Schedule F — Computation of Property Ratio (Continued)**

Located in Louisiana

	3. Beginning of year		4. End of year	
<b>Intangible Assets</b>				
1. Cash				
2. Notes and accounts receivable				
3. Reserve for bad debts				
4. Investment in U.S. govt. obligations				
5. Other current assets				
6. Other investments – Attach schedule				
7. Loans to partners				
8. Other intangible assets – Attach schedule				
9. Accumulated amortization				
10. Total intangible assets – Add Lines 1 through 9				
<b>Real and Tangible Assets</b>				
11. Inventories	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
12. Bldgs. and other depreciable assets	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
13. Accumulated depreciation		<input type="text"/>		<input type="text"/>
14. Depletable assets	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
15. Accumulated depletion		<input type="text"/>		<input type="text"/>
16. Land	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
17. Other real & tangible assets – Attach schedule	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
18. Excessive reserves, assets not reflected on books, or undervalued assets	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
19. Total real and tangible assets – Add Lines 11 through 18	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
20. Less real and tangible assets <b>not</b> used in production of net apportionable income – Attach schedule	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
21. Balance – Subtract Line 20 from Line 19	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
22. Beginning of year balance			<input type="checkbox"/>	<input type="text"/>
23. Total – Add Lines 21 and 22.			<input type="checkbox"/>	<input type="text"/>
24. Income tax property ratio (Line 23, Column 4 ÷ Line 23, Column 2)				<input type="text"/> . <input type="text"/> %



**Schedule G — Computation of Louisiana Net Income for Partnerships with Non-Corporate Partners**

See instructions if separate accounting method is used and check box.

		Totals			Totals
1A.	Gross receipts	<input type="text"/>	23.	Allocable income from all sources:	
1B.	Less returns and allowances	<input type="text"/>	23A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
1C.	Balance. Subtract Line 1B from Line 1A.	<input type="text"/>	23B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
2.	Less: Cost of goods sold and/or operations	<input type="text"/>	23C.	Income from estates, trusts, and partnerships	<input type="text"/>
3.	Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	23D.	Income from construction, repair, etc.	<input type="text"/>
4.	Ordinary income from other partnerships, estates and trusts	<input type="text"/>	23E.	Interest Income	<input type="text"/>
5.	Net farm profit (loss)	<input type="text"/>	23F.	Dividend Income	<input type="text"/>
6.	Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	23G.	Profit (loss) from the sale of capital assets	<input type="text"/>
7.	Other income (loss) See Instructions	<input type="text"/>	23H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>
8.	<b>Total income – Add Lines 3 through 7</b>	<input type="text"/>	23I.	Less Allocable expenses	<input type="text"/>
9.	Salaries and wages	<input type="text"/>	23J.	Net allocable income from all sources	<input type="text"/>
10.	Guaranteed payments to partners	<input type="text"/>	24.	Net income subject to apportionment – Subtract Line 23J from Line 22	<input type="text"/>
11.	Repairs and maintenance	<input type="text"/>	25.	Net income apportioned to Louisiana	<input type="text"/>
12.	Bad debts	<input type="text"/>	26.	Allocable income from Louisiana sources:	
13.	Rent	<input type="text"/>	26A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
14.	Taxes and licenses	<input type="text"/>	26B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
15.	Interest	<input type="text"/>	26C.	Income from estates, trusts, and partnerships	<input type="text"/>
16.	Depreciation less depreciation reported elsewhere	<input type="text"/>	26D.	Income from construction, repair, etc.	<input type="text"/>
17.	Depletion (Do not deduct oil and gas depletion)	<input type="text"/>	26E.	Interest Income	<input type="text"/>
18.	Retirement plans, etc.	<input type="text"/>	26F.	Dividend Income	<input type="text"/>
19.	Employee benefit programs	<input type="text"/>	26G.	Profit (loss) from the sale of capital assets	<input type="text"/>
20.	Other deductions – See instructions.	<input type="text"/>	26H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>
21.	<b>Total deductions – Add Lines 9 through 20</b>	<input type="text"/>	26I.	Less Allocable expenses	<input type="text"/>
22.	<b>Net income from all sources – Subtract Line 21 from Line 8.</b>	<input type="text"/>	26J.	Net allocable income from Louisiana Sources	<input type="text"/>
			27.	Louisiana net income – add lines 25 and 26J.	<input type="text"/>



Schedule H — Reconciliation of Federal and Louisiana Net Income for Partnerships with Corporate Partners
See R.S. 47:287.71, R.S. 47:287.73, and R.S. 47:287.82 for information.

Table with 2 columns: Description and Column 2. Rows include: 1. Federal net income, 2. Additions to federal net income (Total additions), 3. Subtractions from federal net income (Bank dividends, All other dividends, Interest, Road Home, Expenses not deducted, Other subtractions, Total subtractions), 4. Louisiana net income from all sources.

Schedule I — Computation of Apportionment Percentage for Partnerships with Corporate Partners

Table with 4 columns: Description of items used as ratios, 1. Total amount, 2. Louisiana amount, 3. Percent. Rows include: 1. Net sales of merchandise and/or charges for services (Sales, Charges for services, Total), 2. For certain oil & gas businesses only (Wages, salaries, etc.), 3. For certain oil & gas businesses only (Income tax property ratio), 4. ONLY corporations primarily in the oil and gas business, 5. Total of percents in Column 3, 6. Average of percents.



**Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate Partners**

See instructions if separate accounting method is used and check box.

		Totals			Totals
1A.	Gross receipts	<input type="text"/>	20.	Other deductions – See instructions	<input type="text"/>
1B.	Less returns and allowances	<input type="text"/>	21.	<b>Total deductions – Add Lines 9 through 20.</b>	<input type="text"/>
1C.	Balance. Subtract Line 1B from Line 1A.	<input type="text"/>	22.	<b>Net income from all sources – Subtract Line 21 from Line 8.</b>	<input type="text"/>
2.	Less: Cost of goods sold and/or operations	<input type="text"/>	23.	Allocable income from all sources:	
3.	Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	23A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
4.	Ordinary income from other partnerships, estates and trusts	<input type="text"/>	23B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
5.	Net farm profit (loss)	<input type="text"/>	23C.	Income from estates, trusts, and partnerships	<input type="text"/>
6.	Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	23D.	Income from construction, repair, etc.	<input type="text"/>
7.	Other income (loss) See instructions	<input type="text"/>	23E.	Other allocable income	<input type="text"/>
8.	<b>Total income – Add Lines 3 through 7</b>	<input type="text"/>	23F.	Less Allocable expenses	<input type="text"/>
9.	Salaries and wages	<input type="text"/>	23G.	Net allocable income from all sources	<input type="text"/>
10.	Guaranteed payments to partners	<input type="text"/>	24.	Net income subject to apportionment – Subtract Line 23G from Line 22.	<input type="text"/>
11.	Repairs and maintenance	<input type="text"/>	25.	Net income apportioned to Louisiana	<input type="text"/>
12.	Bad debts	<input type="text"/>	26.	Allocable income from Louisiana sources:	
13.	Rent	<input type="text"/>	26A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
14.	Taxes and licenses	<input type="text"/>	26B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>
15.	Interest	<input type="text"/>	26C.	Income from estates, trusts, and partnerships	<input type="text"/>
16.	Depreciation less depreciation reported elsewhere	<input type="text"/>	26D.	Income from construction, repair, etc.	<input type="text"/>
17.	Depletion (Do not deduct oil and gas depletion)	<input type="text"/>	26E.	Other allocable income	<input type="text"/>
18.	Retirement plans, etc.	<input type="text"/>	26F.	Less Allocable expenses	<input type="text"/>
19.	Employee benefit programs	<input type="text"/>	26G.	Net allocable income from Louisiana sources	<input type="text"/>
			27.	<b>Louisiana net income – Add Line 25 and Line 26G.</b>	<input type="text"/>





**DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.**

<b>Schedule 6922 - Louisiana Composite Partnership Return Summary of Total Tax Due on Behalf of Nonresident Partners</b>		
1	Total distributable income for <b>NONRESIDENT</b> partners included with the Louisiana Composite Partnership Return – Total from Schedule B, Included Partner's Share of Income and Tax, Column N.	.00
2	Total amount of income tax due with this Composite Partnership filing – Total from Schedule B, Included Partner's Share of Income and Tax, Column O.	.00
3	Nonrefundable Priority 1 Credits – From Schedule NRC-P1, Line 5.	.00
4	Tax Liability after Nonrefundable Priority 1 Credits – Subtract Line 3 from Line 2.	.00
5	Refundable Priority 2 Credits – From Schedule RC-P2, Line 9.	.00
6	Tax Liability after Refundable Priority 2 Credits – <i>See instructions.</i>	.00
7	Overpayment after Refundable Priority 2 Credits – <i>See instructions.</i>	.00
8	Nonrefundable Priority 3 Credits – From Schedule NRC-P3, Line 11.	.00
9	Adjusted Louisiana Income Tax – Subtract Line 8 from Line 6.	.00
10	Overpayment of Refundable Priority 2 Credits – Enter the amount from Line 7.	.00
11	Refundable Priority 4 Credits – From Schedule RC-P4, Line 6.	.00
12	Amount of Credit Carried Forward from 2020	.00
13	Estimated Payments for 2021	.00
14	Amount Paid with Extension Request	.00
15	Total Refundable Tax Credits and Payments – Add Lines 10 through 14.	.00
16	Overpayment – If Line 15 is greater than Line 9, subtract Line 9 from Line 15. Otherwise, go to Line 19.	.00
17	Amount of Line 16 to be Credited to 2022	.00
18	Amount to be Refunded – Subtract Line 17 from Line 16.	.00
19	Amount You Owe – If Line 9 is greater than Line 15, subtract Line 15 from Line 9.	.00
20	Interest – <i>See instructions.</i>	.00
21	Delinquent Filing Penalty – <i>See instructions.</i>	.00
22	Delinquent Payment Penalty – <i>See instructions.</i>	.00
23	Balance Due Louisiana – Add Lines 19 through 22.	.00

**DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.**

Schedule NRC-P1 – Nonrefundable Priority 1 Credits		
Enter credit description and associated code, along with the dollar amount of credit claimed.		
Description	Code	Amount of Credit Claimed
1.		
2.		
3.		
4.		
5. <b>Total Nonrefundable Priority 1 Credits.</b> Add Lines 1 through 4. Enter the result here and on Schedule 6922, Line 3.		

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

Schedule RC-P2 – Refundable Priority 2 Credits		
Enter credit description and associated code, along with the dollar amount of credit claimed.		
Description	Code	Amount of Credit Claimed
1.		
2.		
3.		
4.		
5.		

Transferable, Refundable Priority 2 Credits		
Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.		
Description	Code	Amount of Credit Claimed
6. Musical and Theatrical Production	62F	
6A. <input type="text"/>		
7. Musical and Theatrical Production	62F	
7A. <input type="text"/>		
8. Musical and Theatrical Production	62F	
8A. <input type="text"/>		
9. <b>Total Refundable Priority 2 Credits.</b> Add Lines 1 through 8. Enter the result here and on Schedule 6922, Line 5.		

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Milk Producers	58F	School Readiness Business- Supported Child Care	67F	Digital Interactive Media & Software	73F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Prison Industry Enhancement	55F	School Readiness Child Care Provider	65F	Retention and Modernization	70F		
Mentor-Protégé	57F						

**DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.**

**Schedule NRC-P3 – Nonrefundable Priority 3 Credits**

Enter credit description and associated code from below, along with the dollar amount of credit claimed. If you are claiming a transferable credit, use Lines 7 through 10.

Description	Code	Amount of Credit Claimed
1.		
2.		
3.		
4.		
5.		
6.		

Description	Code
Previously Unemployed	208
New Jobs Credit	224
Eligible Re-entrants	228
Apprenticeship	236
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310

Description	Code
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454
Neighborhood Assistance	457
Research and Development	458

Description	Code
Ports of Louisiana Import Export Cargo	459
LA Import	460
LA Work Opportunity	461
Youth Jobs	462
Inventory Tax Credit Carried Forward and ITEP	500
Ad Valorem Natural Gas Credit Carried Forward	502

Description	Code
Atchafalaya Trace	504
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599

**Transferable, Nonrefundable Priority 3 Credits**

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

Description	Code	Amount of Credit Claimed
7.		
7A.	<input type="text"/>	
8.		
8A.	<input type="text"/>	
9.		
9A.	<input type="text"/>	
10.		
10A.	<input type="text"/>	
11. <b>Total Nonrefundable Priority 3 Credits.</b> Add Lines 1 through 10. Enter the result here and on Schedule 6922, Line 8.		

**IMPORTANT! These credits must be claimed on Lines 7 through 10.**

Description	Code
Motion Picture Investment	251
Research & Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI Credit	258

Description	Code
New Markets	259
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299

**DO NOT MAIL. ANY RETURN WITH THIS SCHEDULE MUST BE FILED ELECTRONICALLY.**

<b>Schedule RC-P4 – Refundable Priority 4 Credits</b>		
Enter credit description and associated code, along with the dollar amount of credit claimed.		
<b>Description</b>	<b>Code</b>	<b>Amount of Credit Claimed</b>
1.		
2.		
3.		
4.		
5.		
6. <b>Total Refundable Priority 4 Credits.</b> Add Lines 1 through 5. Enter the result here and on Schedule 6922, Line 11.		

<b>Description</b>	<b>Code</b>
Inventory Tax	<b>50F</b>
Ad Valorem Natural Gas	<b>51F</b>