


LOUISIANA
 DEPARTMENT of REVENUE

Partnership Return of Income
Mail to:

 Louisiana Department of Revenue
 PO Box 3440
 Baton Rouge, Louisiana 70821-3440

Mark box if:

- | | |
|--|---|
| <input type="checkbox"/> Amended return | <input type="checkbox"/> Amended due to IRS audit |
| <input type="checkbox"/> First time filing of this form | <input type="checkbox"/> Final return |
| <input type="checkbox"/> Composite Partnership return attached | <input type="checkbox"/> Address Change |

2023
Mark box if:

- | | |
|--------------------------|--|
| <input type="checkbox"/> | Calendar Year filer |
| <input type="checkbox"/> | Fiscal Year filer
(Enter dates below) |
| <input type="checkbox"/> | 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)

IMPORTANT: Round all dollar amounts to the nearest dollar.

A. Federal Employer Identification Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B. Federal ordinary business income	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
C. Federal net income	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
D. Gross revenues	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
E. Total assets	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
F. NAICS code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
G. Enter the state abbreviation for location of the principal place of business.	<input type="text"/> <input type="text"/>

H. Did the partnership make the Pass-through Entity Tax Election?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
I. Does the income of this partnership include the income of any disregarded entities?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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"/>
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"/>
L. For this tax year, was any partner not a corporation (including any entity that is treated as a corporation) and not 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"/>
M. Total distributable income for NONRESIDENT partners included with the Louisiana Composite Partnership Return	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

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	

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

 PTIN, FEIN, or LDR Account Number
 of Paid Preparer

 For Office
 Use Only.

64801



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



Schedule D — Reconciliation of Federal and Louisiana Net Income for Partnerships with Non-Corporate Partners

	Column 2
1. Federal net income	<input type="text"/>
2. Additions to federal net income:	
a. Interest and dividend income from other states and their political subdivisions	<input type="text"/>
b. Other additions – Attach schedule.	<input type="text"/>
c. Total additions – Add Lines 2a and 2b.	<input type="text"/>
3. Subtractions from federal net income:	
a. Interest and dividend income from U.S. Government Obligations	<input type="text"/>
b. Other subtractions – Attach schedule.	<input type="text"/>
c. Total subtractions – Add Lines 3a and 3b.	<input type="text"/>
4. Louisiana net income from all sources – The amount should agree with Schedule G, Line 23.	<input type="text"/>

Schedule E — Computation of Apportionment Percentage for Partnerships with Non-Corporate Partners

Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales			
B. Charges for services			
C. Other gross apportionable income			
D. Total – Add the amounts in Columns 1 and 2. If ratio not used, check box. <input type="checkbox"/>			
2. Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box. <input type="checkbox"/>			
3. Loans made during the year. If ratio not used, check box. <input type="checkbox"/>			
4. Taxpayers primarily in the business of manufacturing or merchandising enter ratio from Line 1, Column 3. If ratio not used, check box. <input type="checkbox"/>			
5. Income tax property ratio. Enter percentage from Schedule F, Line 24, if applicable. If ratio not used, check box. <input type="checkbox"/>			
6. Total percents in Column 3.			
7. Average of percents – Divide Line 6 by applicable number of ratios.			



Located Everywhere

Schedule F — Computation of Property Ratio (Continued)**Located in Louisiana****3. Beginning of year****4. 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. 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**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 schedule18. Excessive reserves, assets not
reflected on books, or undervalued
assets19. Total real and tangible assets –
Add Lines 11 through 1820. Less real and tangible assets **not** used
in production of net apportionable
income – Attach schedule21. Balance – Subtract Line 20 from
Line 19

22. Beginning of year balance

23. Total – Add Lines 21 and 22.

24. Income tax property ratio (Line 23,
Column 4 ÷ Line 23, Column 2)

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"/>	<input type="text"/>	24.	Allocable income from all sources:		
1B.	Less returns and allowances	<input type="text"/>	<input type="text"/>	24A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>	<input type="text"/>
1C.	Balance. Subtract Line 1B from Line 1A.	<input type="text"/>	<input type="text"/>	24B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>	<input type="text"/>
2.	Less: Cost of goods sold and/or operations	<input type="text"/>	<input type="text"/>	24C.	Income from estates, trusts, and partnerships	<input type="text"/>	<input type="text"/>
3.	Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	<input type="text"/>	24D.	Income from construction, repair, etc.	<input type="text"/>	<input type="text"/>
4.	Ordinary income from other partnerships, estates and trusts	<input type="text"/>	<input type="text"/>	24E.	Interest Income	<input type="text"/>	<input type="text"/>
5.	Net farm profit (loss)	<input type="text"/>	<input type="text"/>	24F.	Dividend Income	<input type="text"/>	<input type="text"/>
6.	Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	<input type="text"/>	24G.	Profit (loss) from the sale of capital assets	<input type="text"/>	<input type="text"/>
7.	Other income (loss) See instructions	<input type="text"/>	<input type="text"/>	24H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>	<input type="text"/>
8.	Total income – Add Lines 3 through 7	<input type="text"/>	<input type="text"/>	24I.	Less Allocable expenses	<input type="text"/>	<input type="text"/>
9.	Salaries and wages	<input type="text"/>	<input type="text"/>	24J.	Net allocable income from all sources	<input type="text"/>	<input type="text"/>
10.	Guaranteed payments to partners	<input type="text"/>	<input type="text"/>	25.	Net income subject to apportionment – Subtract Line 24J from Line 23	<input type="text"/>	<input type="text"/>
11.	Repairs and maintenance	<input type="text"/>	<input type="text"/>	26.	Net income apportioned to Louisiana	<input type="text"/>	<input type="text"/>
12.	Bad debts	<input type="text"/>	<input type="text"/>	27.	Allocable income from Louisiana sources:		
13.	Rent	<input type="text"/>	<input type="text"/>	27A.	Net rents and royalties from immovable or corporeal movable property	<input type="text"/>	<input type="text"/>
14.	Taxes and licenses	<input type="text"/>	<input type="text"/>	27B.	Royalties from the use of patents, trademarks, etc.	<input type="text"/>	<input type="text"/>
15.	Interest	<input type="text"/>	<input type="text"/>	27C.	Income from estates, trusts, and partnerships	<input type="text"/>	<input type="text"/>
16.	Depreciation less depreciation reported elsewhere	<input type="text"/>	<input type="text"/>	27D.	Income from construction, repair, etc.	<input type="text"/>	<input type="text"/>
17.	Depletion (Do not deduct oil and gas depletion)	<input type="text"/>	<input type="text"/>	27E.	Interest Income	<input type="text"/>	<input type="text"/>
18.	Retirement plans, etc.	<input type="text"/>	<input type="text"/>	27F.	Dividend Income	<input type="text"/>	<input type="text"/>
19.	Employee benefit programs	<input type="text"/>	<input type="text"/>	27G.	Profit (loss) from the sale of capital assets	<input type="text"/>	<input type="text"/>
20.	Energy efficient commercial buildings	<input type="text"/>	<input type="text"/>	27H.	Net profit (loss) from sales or exchanges of property not made in the regular course of business	<input type="text"/>	<input type="text"/>
21.	Other deductions – See instructions.	<input type="text"/>	<input type="text"/>	27I.	Less Allocable expenses	<input type="text"/>	<input type="text"/>
22.	Total deductions – Add Lines 9 through 21	<input type="text"/>	<input type="text"/>	27J.	Net allocable income from Louisiana Sources	<input type="text"/>	<input type="text"/>
23.	Net income from all sources – Subtract Line 22 from Line 8.	<input type="text"/>	<input type="text"/>	28.	Louisiana net income – add lines 26 and 27J.	<input type="text"/>	<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.

	Column 2
1. Federal net income	<input type="checkbox"/> <input type="text"/>
2. Additions to federal net income:	
a. Total additions – Attach Schedule	<input type="text"/>
3. Subtractions from federal net income:	
a. Bank dividends (see instructions).	<input type="text"/>
b. All other dividends	<input type="text"/>
c. Interest	<input type="text"/>
d. Road Home – The amount included in federal income	<input type="text"/>
e. Expenses not deducted on the federal return due to Internal Revenue Code Section 280C	<input type="text"/>
f. Other subtractions – Attach schedule.	<input type="text"/>
g. Total subtractions – Add Lines 3a through 3f.	<input type="text"/>
4. Louisiana net income from all sources – The amount should agree with Schedule J, Line 23.	<input type="checkbox"/> <input type="text"/>

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

Description of items used as ratios	1. Total amount	2. Louisiana amount	3. Percent
1. Net sales of merchandise and/or charges for services			
A. Sales	<input type="text"/>	<input type="text"/>	
B. Charges for services	<input type="text"/>	<input type="text"/>	
C. Other gross apportionable income	<input type="text"/>	<input type="text"/>	
D. Total – Add the amounts in Columns 1 and 2.	<input type="text"/>	<input type="text"/>	<input type="text"/> %
2. For certain oil & gas businesses only. Wages, salaries, and other personal service compensation paid during the year. (See instructions.) If ratio not used, check box.		<input type="checkbox"/>	
	<input type="text"/>	<input type="text"/>	<input type="text"/> %
3. For certain oil & gas businesses only. (See instructions.) Income tax property ratio – Enter percentage from Schedule F, Line 24. If ratio not used, check box.		<input type="checkbox"/>	<input type="text"/> %
4. ONLY corporations primarily in the oil and gas business, enter ratio from Line 1D, Column 3. If ratio not used, check box.		<input type="checkbox"/>	<input type="text"/> %
5. Total of percents in Column 3.			<input type="text"/> %
6. Average of percents – Divide Line 5 by applicable number of ratios.			<input type="text"/> %



Schedule J — Computation of Louisiana Net Income of Partnerships with Corporate PartnersSee instructions if separate accounting method is used and check box. ☐

Totals		Totals	
1A. Gross receipts	<input type="text"/>	21. Other deductions – See instructions	<input type="text"/>
1B. Less returns and allowances	<input type="text"/>	22. Total deductions – Add Lines 9 through 21.	<input type="text"/>
1C. Balance. Subtract Line 1B from Line 1A.	<input type="text"/>	23. Net income from all sources – Subtract Line 22 from Line 8.	<input type="text"/>
2. Less: Cost of goods sold and/or operations	<input type="text"/>	24. Allocable income from all sources:	
3. Gross profit – Subtract Line 2 from Line 1C.	<input type="text"/>	24A. 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"/>	24B. Royalties from the use of patents, trademarks, etc.	<input type="text"/>
5. Net farm profit (loss)	<input type="text"/>	24C. Income from estates, trusts, and partnerships	<input type="text"/>
6. Net gain (loss) from federal Form 4797, Part II, line 17	<input type="text"/>	24D. Income from construction, repair, etc.	<input type="text"/>
7. Other income (loss) See instructions	<input type="text"/>	24E. Other allocable income	<input type="text"/>
8. Total income – Add Lines 3 through 7	<input type="text"/>	24F. Less Allocable expenses	<input type="text"/>
9. Salaries and wages	<input type="text"/>	24G. Net allocable income from all sources	<input type="text"/>
10. Guaranteed payments to partners	<input type="text"/>	25. Net income subject to apportionment – Subtract Line 24G from Line 23.	<input type="text"/>
11. Repairs and maintenance	<input type="text"/>	26. Net income apportioned to Louisiana	<input type="text"/>
12. Bad debts	<input type="text"/>	27. Allocable income from Louisiana sources:	
13. Rent	<input type="text"/>	27A. Net rents and royalties from immovable or corporeal movable property	<input type="text"/>
14. Taxes and licenses	<input type="text"/>	27B. Royalties from the use of patents, trademarks, etc.	<input type="text"/>
15. Interest	<input type="text"/>	27C. Income from estates, trusts, and partnerships	<input type="text"/>
16. Depreciation less depreciation reported elsewhere	<input type="text"/>	27D. Income from construction, repair, etc.	<input type="text"/>
17. Depletion (Do not deduct oil and gas depletion)	<input type="text"/>	27E. Other allocable income	<input type="text"/>
18. Retirement plans, etc.	<input type="text"/>	27F. Less Allocable expenses	<input type="text"/>
19. Employee benefit programs	<input type="text"/>	27G. Net allocable income from Louisiana sources	<input type="text"/>
20. Energy efficient commercial buildings	<input type="text"/>	28. Louisiana net income – Add Line 26 and Line 27G.	<input type="text"/>



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

Schedule 6922 - Louisiana Composite Partnership Return Summary of Total Tax Due on Behalf of Nonresident Partners		
1	Total distributable income for NONRESIDENT 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 2022	.00
13	Estimated Payments for 2023	.00
14	Amount of Extension Payment	.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 2024	.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

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.			.00
2.			.00
3.			.00
4.			.00
5. Total Nonrefundable Priority 1 Credits. Add Lines 1 through 4. Enter the result here and on Schedule 6922, Line 3.			.00

Description	Code
Other	199

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.			.00
2.			.00
3.			.00
4.			.00
5.			.00

[illegible]

Description	Code
Digital Interactive Media & Software	73F
Other Refundable Credit	80F

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.		.00
2.		.00
3.		.00
4.		.00
5.		.00
6.		.00

Description	Code	Description	Code	Description	Code	Description	Code
Previously Unemployed	208	Refunds by Utilities	412	LA Import	460	Ad Valorem Natural Gas Credit Carried Forward	502
New Jobs Credit	224	Donation to School Tuition Organization	424	LA Work Opportunity	461	Atchafalaya Trace	504
Eligible Re-entrants	228	QMC Music Job Creation Credit	454	Youth Jobs	462	Cane River Heritage	506
Apprenticeship (2007)	236	Neighborhood Assistance	457	Apprenticeship (2022)	463	Ports of Louisiana Investor	508
Tax Equalization	305	Research and Development	458	Donation to Qualified Foster Care Charitable Organizations	464	Enterprise Zone	510
Manufacturing Establishments	310	Ports of Louisiana Import Export Cargo	459	Inventory Tax Credit Carried Forward and ITEP	500	Recycling Credit	550
Other	399					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.		.00
7A. <input type="text"/>		
8.		.00
8A. <input type="text"/>		
9.		.00
9A. <input type="text"/>		
10.		.00
10A. <input type="text"/>		
11. Total Nonrefundable Priority 3 Credits. Add Lines 1 through 10. Enter the result here and on Schedule 6922, Line 8.		.00

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

Description	Code	Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Capital Company	257	New Markets	259	Angel Investor	262
Research & Development	252	LCDFI Credit	258	Motion Picture Infrastructure	261	Other	299
Historic Structures	253						

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

Schedule RC-P4 – Refundable Priority 4 Credits			
Enter credit description and associated code, along with the dollar amount of credit claimed.			
Description	Code	Amount of Credit Claimed	
1.			.00
2.			.00
3.			.00
4.			.00
5.			.00
6. Total Refundable Priority 4 Credits. Add Lines 1 through 5. Enter the result here and on Schedule 6922, Line 11.			.00

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