

Print your LA Revenue Account Number here. ▶ _____

| 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 Line 1D 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 officer

Title of officer

() _____
Telephone

Date

Signature of preparer

Firm name

() _____
Telephone

Date



WEB

2562

Print your LA Revenue Account Number here. ▶

| 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, Line 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 | Description | Code | Description | Code | Description | Code |
|--|------|--------------------------|------|---|------|-------------------------------|------|
| Premium Tax | 100 | Other | 199 | La Community Economic Dev | 234 | LCDFI Credit | 258 |
| Bone Marrow | 120 | Atchafalaya Trace | 200 | Apprenticeship | 236 | New Markets | 259 |
| Nonviolent Offenders | 140 | Previously Unemployed | 208 | Ports of Louisiana Investor | 238 | Brownfields Investor | 260 |
| Qualified Playgrounds | 150 | Recycling Credit | 210 | Ports of Louisiana Import Export Cargo | 240 | Motion Picture Infrastructure | 261 |
| Debt Issuance | 155 | Basic Skills Training | 212 | Motion Picture Investment | 251 | Angel Investor | 262 |
| Contributions to Educational Institutions | 160 | New Jobs Credit | 224 | Research and Development | 252 | Other | 299 |
| Donations to Public Schools | 170 | Refunds by Utilities | 226 | Historic Structures | 253 | Biomed/University Research | 300 |
| Donations of Materials, Equipment, Advisors, Instructors | 175 | Eligible Re-entrants | 228 | Digital Interactive Media | 254 | Tax Equalization | 305 |
| | | Neighborhood Assistance | 230 | Motion Picture Resident | 256 | Manufacturing Establishments | 310 |
| | | Cane River Heritage Area | 232 | Capital Company | 257 | Enterprise Zone | 315 |
| | | | | | | Other | 399 |

| Schedule RC – Refundable Tax Credits and Rebates | | | |
|---|------|--------------------------|----|
| Description | Code | Amount of Credit Claimed | |
| 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 | Description | Code | Description | Code | Description | Code |
|-----------------------------|------|--------------------------------------|------|--|------|--|------|
| Inventory Tax | 50F | Milk Producers | 58F | School Readiness Child Care Provider | 65F | Conversion of Vehicle to Alternative Fuel | 71F |
| Ad Valorem Natural Gas | 51F | Technology Commercialization | 59F | School Readiness Business - Supported Child Care | 67F | Research and Development | 72F |
| Ad Valorem Offshore Vessels | 52F | Angel Investor | 61F | School Readiness Fees and Grants to Resource and Referral Agencies | 68F | Digital Interactive Media and Software | 73F |
| Telephone Company Property | 54F | Musical and Theatrical Production | 62F | Retention and Modernization | 70F | Leased Solar Energy Systems | 74F |
| Prison Industry Enhancement | 55F | Solar Energy Systems - Non-Leased | 64F | | | Other Refundable | 80F |
| Urban Revitalization | 56F | | | | | | |
| Mentor-Protégé | 57F | | | | | | |



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. | | |



Print your LA Revenue Account Number here. ▶ _____

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 | | 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. | | | |
| 1. Federal taxable income | | | |
| Additions to Federal Taxable Income | | | |
| 2. Net operating loss deduction claimed on federal return | | | |
| 3. Dividends received deduction claimed on federal return | | | |
| 4. Louisiana income tax deducted on federal return | | | |
| 5. 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 | | | |
| 8. Louisiana depletion in excess of federal depletion – Attach schedule. | | | |
| 9. 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 | | | |
|---|--|-------------|------------------------|
| 1. 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 Franchise Tax | |
|---|--|
| 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. | |
| 1. 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 26. | |



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 | |
| 5. Expenses recorded on books this year, but not deducted in this return: | | c. Other | |
| a. Depreciation | | | |
| b. Depletion | | | |
| c. Other | | | |
| | | 9. Total – Add Lines 7 and 8. | |
| 6. Total – Add Lines 1 through 5. | | 10. Net income from all sources per return – Subtract Line 9 from Line 6. | |

| 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 | | | |
| 7. Total – Add Lines 1 through 6. | | | |

| Additional Information Required | |
|--|--|
| <p>1. Indicate principal place of business. _____</p> <p>2. Describe the nature of your business activity and specify your principal product or service, both in Louisiana and elsewhere.</p> <p>Louisiana:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Elsewhere:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>3. Indicate the date and state of incorporation. _____</p> <p>4. Indicate parishes in which property is located.</p> <p>_____</p> <p>_____</p> <p>_____</p> | <p>5. At the end of the tax year, did you directly or indirectly own 50% or more of the voting stock of any corporation or an interest of any partnership, including any entity treated as a corporation or partnership?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "yes," show name, address, and percentage owned.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>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 stock? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "yes," show name, address, and percentage owned.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> |



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

| 1. Items | Located everywhere | | Located in Louisiana | | |
|---|----------------------|----------------|-------------------------------|----------------------------|----------------|
| | | | Franchise tax property factor | Income tax property factor | |
| | 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 | | | | | |
| 6. 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..... | | | |
| (ii) Dividends and interest from subsidiaries | | | |
| (iii) Other dividends and interest | | | |
| (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..... | | | _____ % |

For Manufacturers
This is your apportionment ratio. Print here and on Line 7B of CIFT-620. Do NOT proceed further.



Schedule P - Computation of Louisiana Net Income

Column 3 must be completed. Column 2 must also be completed if the separate accounting method is used.

| 1. Items | 2. LA amounts (Lines 1 through 25) | 3. Totals |
|---|---------------------------------------|-----------|
| 1. Gross receipts _____ Less returns and allowances _____ | | |
| 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 – 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 – Attach schedule. | | |
| 16. Interest | | |
| 17. Contributions | | |
| 18. Depreciation – Attach schedule. | | |
| 19. Depletion – Attach schedule. | | |
| 20. Advertising | | |
| 21. Pension, profit sharing, stock bonus, and annuity plans | | |
| 22. Other employee benefit plans | | |
| 23. Other deductions – Attach schedule. | | |
| 24. Total deductions – Add Lines 10 through 23. | | |
| 25. Net income from Louisiana sources – If separate (direct) method of reporting is used, print here and on Line 31. | | |
| 26. Net income from all sources – Subtract Column 3, Line 24 from Column 3, Line 9. | | |
| 27. Allocable income from all sources – See instructions, page 25. Attach schedule supporting each amount. | | |
| A. Net rents and royalties from immovable or corporeal movable property | | |
| B. Royalties from the use of patents, trademarks, etc. | | |
| C. Income from estates, trusts, and partnerships | | |
| D. Income from construction, repair, etc. | | |
| E. Other allocable income – See instructions, page 25. | | |
| 28. Net income subject to apportionment – Subtract Line 27E, Column 3 from Line 26, Column 3. | | |
| 29. Net income apportioned to Louisiana – See instructions, page 25. | | |
| 30. Allocable income from Louisiana sources – See instructions, page 26. Attach schedule supporting each amount. | | |
| A. Net rents and royalties from immovable or corporeal movable property | | |
| B. Royalties from the use of patents, trademarks, etc. | | |
| C. Income from estates, trusts, and partnerships | | |
| D. Income from construction, repair, etc. | | |
| E. Other allocable income – See instructions, page 26. | | |
| 31. Louisiana net income before loss adjustments and federal income tax deduction – Add Column 3, Line 29 to Column 3, Line 30E. Print the result or the amount on Line 25, whichever is applicable, here and on Form CIFT-620, Line 1A. Round to the nearest dollar. | | |

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) |
|---|-----------------|---------------------|--|
| 1. Net sales of merchandise and/or charges for services | | | For Manufacturers or Merchandisers. This is your apportionment ratio. Use this result in determining income apportioned to Louisiana on Line 29, Sch. P above. Do NOT proceed further. |
| A. Sales – See instructions, page 26..... | | | |
| B. Charges for services – See instructions, page 26..... | | | |
| C. Other gross apportionable income..... | | | |
| 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..... | | | _____ % |
| 2. 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 determine the amount of Louisiana apportionable income. | | | _____ % |

