

Print your LA Revenue Account  
Number here (Not FEIN):

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For office  
use only.

<b>Louisiana  Corporation  Income Tax</b> Return for <b>2009</b> or Fiscal Year Begun _____, 2009 Ended _____, 2010	<b>Louisiana  Corporation  Franchise Tax</b> Return for <b>2010</b> or Fiscal Year Begun _____, 2010 Ended _____, 2011
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- ▶  For name change, mark circle.
- ▶  For address change, mark circle.
- ▶  For amended return, mark circle.
- ▶  Entity is not required to file franchise tax

Legal Name		
Trade Name		
Address		
City	State	ZIP

Calendar year returns are due **April 15**. See instructions for fiscal years.

<input type="radio"/> Final return	Mark the appropriate circle for Short period or Final return.
<input type="radio"/> Short period return	

Print the corporation's name and complete mailing address above.

A. Federal Employer Identification Number	A. ▶	
B. Federal taxable income	B. ▶	
C. Federal income tax	C. ▶	
D. Income tax apportionment percentage (two decimal places)	D. ▶	
E. Gross revenues	E. ▶	
F. Total assets	F. ▶	
G. NAICS code	G. ▶	
H. Was the income of this corporation included in a consolidated federal income tax return?	H. ▶	<input type="checkbox"/> Yes <input type="checkbox"/> No
I. Is CIFT-620A, Apportionment and Allocation Schedules included with this return?	I. ▶	<input type="checkbox"/> Yes <input type="checkbox"/> No
J. Do the books of the corporation contain intercompany debt?	J. ▶	<input type="checkbox"/> Yes <input type="checkbox"/> No
K. Is borrowed capital computed on a calendar or fiscal year closing immediately prior to August 28, 2005?	K. ▶	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Computation of Income Tax**

1A. Louisiana net income before loss adjustments and federal income tax deduction – From either CIFT-620 Schedule D, Line 13 OR from CIFT-620A Schedule P, Line 31	1A. ▶	
1B. Subchapter S corporation exclusion – See instructions, page 16. Attach schedule.	1B. ▶	
1C. Loss carryforward [\$ .00] less federal tax refund applicable to loss [\$ .00] Attach schedule.	1C. ▶	
1D. Loss carryback [\$ .00] less federal tax refund applicable to loss [\$ .00] Attach schedule.	1D. ▶	
1E. Federal income tax deduction – See instructions, page 16.	1E. ▶	
1E1. Federal Disaster Relief Credits – See instructions, page 17.	1E1. ▶	
1F. Louisiana taxable income – Subtract Lines 1B, 1C, 1D, and 1E from Line 1A.	1F. ▶	
2. Louisiana income tax – From CIFT-620 Schedule E, Line 4	2. ▶	
3. Total nonrefundable income tax credits – From CIFT-620 Schedule NRC, Line 10	3. ▶	
4. Income tax after nonrefundable credits – Subtract Line 3 from Line 2.	4. ▶	
5. Estimated tax payments – From CIFT-620 Schedule I, Line 7	5. ▶	
6. Amount of income tax due or overpayment – Subtract Line 5 from Line 4.	6. ▶	

**\*Complete the following page, sign and date return and remit any amount due shown on Line 25. Do not send cash.**

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Print your LA Revenue Account Number here. ▶ \_\_\_\_\_

Computation of Franchise Tax		
7A. Total capital stock, surplus, undivided profits, & borrowed capital – From CIFT-620 Schedule A-1, Line 25, Column 3)	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 2009	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 CIFT-620 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 <b>overpayment</b> . If Line 14 is equal to Line 15B, print zero on Lines 16 through 23 and go to Line 24. If Line 14 is less than Line 15B, subtract Line 14 from Line 15B and print the result here. If Line 14 is greater than Line 15B, print zero on Lines 16 through 19 and go to Line 20. – 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 <b>overpayment</b> you want <b>Refunded</b>	18. ▶	00
19. Amount of <b>overpayment</b> you want <b>Credited</b> to 2010	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. Make payment to Louisiana Department of Revenue. <i>Do not send cash.</i>	25. ▶	00

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 preparer
_____	_____
Signature of officer	Firm name
_____	_____
Title of officer	Telephone
_____	_____
Telephone	Date
_____	_____
_____	Date



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**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	Donations of Materials, Equipment, Advisors, Instructors	175	Eligible Re-entrants	228	Motion Picture Resident	256
Bone Marrow	120	Other	199	Neighborhood Assistance	230	Capital Company	257
Nonviolent Offenders	140	Atchafalaya Trace	200	Cane River Heritage Area	232	LCDFI Credit	258
Qualified Playgrounds	150	Previously Unemployed	208	La Community Economic Dev	234	New Markets	259
Debt Issuance	155	Recycling Credit	210	Apprenticeship	236	Brownfields Investor	260
Contributions to Educational Institutions	160	Basic Skills Training	212	Ports of Louisiana Investor	238	Motion Picture Infrastructure	261
Donations to Public Schools	170	Dedicated Research	220	Ports of Louisiana Import Export Cargo	240	Other	299
		New Jobs Credit	224	Motion Picture Investment	251	Biomed/University Research	300
		Refunds by Utilities	226	Research and Development	252	Tax Equalization	305
				Historic Structures	253	Manufacturing Establishments	310
				Digital Interactive Media	254	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 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	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Business - Supported Child Care	67F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Research and Development	72F
Prison Industry Enhancement	55F	Musical and Theatrical Production	62F			Other Refundable	80F
Urban Revitalization	56F						



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 Information Bulletins (RIB) 05-026 and (RIB) 06-026. Also see Revenue Ruling (RR) 06-010.

**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.

<b>Schedule A-1 Computation of Franchise Tax Base</b>			
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			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 above is greater than zero, AND Line 5 above 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 24, column 3. If Line 10A is greater than zero, multiply Line 10A by 50% and print this amount on Line 11 and Line 24, column 3.			
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% and print the result here.			00
10B1. Print the lesser of Line 9 or Line 10B on Line 11 and Line 24, column 3. If Line 9 equals Line 10B, print that amount on Line 11 and on Line 24, column 3.			
11. Print the amount from either Line 10A1 or 10B1.			00
	<b>1</b>	<b>2</b>	<b>3</b>
	End of year	70% reduction for items of debt	Total (See note below.)
12. Accounts payable			
13. 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. – Complete Schedule B. Do Not include indebtedness from the Louisiana Infrastructure Bank.			
14. Other current liabilities – Attach Schedule. Do Not include items of surplus. See RIB 06-026.			
15. Loans from stockholders – Attach Schedule.			
16. End of year balance due to subsidiaries and affiliates, less amount on Line 11. If less than zero, print zero.			
17. 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. – Do Not include indebtedness from the Louisiana Infrastructure Bank.			
18. Other liabilities – Attach schedule. Do Not include items of surplus. See RIB 06-026.			
19. Capital Stock: Common Stock			
Preferred Stock			
20. Paid-in or capital surplus – Include items of paid-in capital in excess of par value.			
21. Surplus reserves – Attach schedule.			
22. Earned surplus and undivided profits			
23. Excess reserves or undervalued assets			
24. Additional surplus and undivided profits – From Line 11 above			
25. Total – Add the amounts in Column 3, Lines 12 through 24. Print the total in Column 3 and on CIFT-620 Page 2, Line 7A. Round to the nearest dollar.			

**Note:** Print in Column 1 those items that are included in the franchise taxable base. Multiply Lines 12 through 18 by the percentage of reduction in Column 2. Subtract the result from Column 1 and print the amount in Column 3.



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All applicable schedules must be completed.

Schedule B – Analysis of Schedule A1, Column 1, Lines 13, 15, and 18					
Original date of inception	Due date	Payee	Installment amount	Balance due	Taxable amount

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	1.	
<b>Additions to Federal Taxable Income</b>		
2. Net operating loss deduction claimed on federal return	2.	
3. Dividends received deduction claimed on federal return	3.	
4. Louisiana income tax deducted on federal return	4.	
5. Other additions to federal taxable income – Attach schedule.	5.	
6. Total additions – Add Lines 2 through 5.	6.	
<b>Subtractions from Federal Taxable Income</b>		
7. Refunds of Louisiana income tax reported on federal return	7.	
8. Louisiana depletion in excess of federal depletion – Attach schedule.	8.	
9. Expenses not deducted on the federal return due to Internal Revenue Code Section 280(C)	9.	
10. Road Home – The amount included in federal taxable income.	10.	
11. Other subtractions – Attach schedule.	11.	
12. Total subtractions – Add Lines 7 through 11.	12.	
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, Page 1, Line 1A.	13.	



All applicable schedules must be completed.

Schedule E – Calculation of Income Tax			
1. Print the amount of net taxable income from CIFT-620, Page 1, Line 1F.			
2. Calculation of tax	<b>Column 1</b> Net income in each bracket	<b>RATE</b>	<b>Column 2</b> TAX
a. First \$25,000 of net 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 in Column 2 and on CIFT-620, Page 1, Line 2.			

Schedule F – Calculation of Franchise Tax	
1. Print the amount from CIFT-620, Page 2, Line 7 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, Page 2, 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.	
<b>2. Additions to federal net income:</b>	
a. Louisiana income tax	
b.	
c.	
d.	
e.	
f.	
<b>Subtractions from federal net income:</b>	
a. Dividends	
b. Interest	
c. Road Home – The amount included in federal taxable income	
d.	
e.	
f.	
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.	
		10. Net income from all sources per return – Subtract Line 9 from Line 6.	
6. Total – Add Lines 1 through 5.			

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			

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? <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>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>





**Corporation Apportionment and Allocation Schedules**  
**COMPLETE ALL APPLICABLE SCHEDULES.**

CIFT-620A (1/10)

Print your LA Revenue Account Number here. ►

Name as shown on CIFT-620	Income taxable period covered
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**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
<b>Intangible assets</b>					
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....					
<b>Real and tangible assets</b>					
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 .....					
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, Page 2, Line 7B. ....			_____ %

**For Manufacturers**  
 This is your apportionment ratio. Print here and on Page 2, Line 7B of CIFT-620. Do NOT proceed further.



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