



**Revenue Information Bulletin  
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Corporation Income Tax**

**Computing the Federal Income Tax Deduction on 2005 Tax Returns**

The Taxpayer Services Division of the Louisiana Department of Revenue has announced the following:

When using the Federal Income Tax Deduction Worksheet of the 2005 tax return, (Form CIFT-620) a taxpayer, whose income is not entirely from Louisiana, should multiply the total amount of Disaster Relief Credits claimed on their 2005 federal return by the ratio (Louisiana Net Income to Federal Net Income) from Line 7 of the Worksheet. Print the result on Line 13 of the worksheet and in the Disaster Relief Credit field on Line 1E of Form CIFT 620. For Line 14 of the worksheet, add Lines 12 and 13 to determine the amount of the Federal Income Tax Deduction for Louisiana Income Tax purposes and print the result on Line 1E of Form CIFT-620.

Cynthia Bridges  
Secretary

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