

General Requirements

The Louisiana Corporation Income Tax Return for 2015 and Franchise Tax Return for 2016 (CIFT-620) has been redesigned and is now a scannable form processed on high-speed scanners. All substitute returns (CIFT-620-SD) **MUST** incorporate variable data fields in **exact placement** as specified on Pages 3 through 11 of this document. Both pages of the return and any applicable schedules and/or worksheets **MUST** be submitted by the taxpayer for proper processing. Any return received that is missing any page will **not** be processed and will be returned to the taxpayer as an unapproved form. Also, the signature of an officer of the corporation on the substitute form must be original.

Software Developer Identification Number: Each software developer who develops a substitute of Form CIFT-620, must have a four-digit software developer's identification number approved by the Louisiana Department of Revenue. This number remains the same year after year. If you do not have an approved identification number or are unsure what yours is, please send a request/inquiry by email to Substitute.Inquiries@LA.gov.

Paper Requirements: All pages of the return, schedules, and worksheets, must be printed on 8-1/2" x 11" white paper. The minimum weight of the paper used should be 20-pound bond. Recycled paper should not be used. Your end users should be instructed on the minimum requirements.

Printers: To print a readable barcode, a printer capable of 200 dots per inch (DPI) **minimum** is required; however, **300 DPI or higher is recommended**.

Ink: Black ink only must be used to print the form.

Grid Line and Position Numbers: Grid line numbers are based on **6 lines per vertical inch** (pica spacing)—66 lines per 11-inch page length. Grid position numbers are based on **10 characters per horizontal inch** (10-pitch spacing)—85 characters per 8-1/2-inch page width.

Fonts: The only acceptable font for the printed variable data fields and document identification numbers is **12-point Courier (MUST be 10 characters per inch)**. It is requested that this font be set as the default.

Document Identification Numbers: A document identification number has been assigned to each page of the return and each accompanying schedule. The numbers must be printed in a **bold 12-point Courier font** and positioned on Line 62 in Positions 75-78 of each page and are as follows:

<u>Form/Schedule</u>	<u>Doc ID</u>
Return, Page 1	2681
Return, Page 2	2682
Schedule NRC	2683
Schedule RC	2684
Schedules 2015A and 2015B	2685
Schedule 2015C	2686
Schedule 2015D	2687
Schedules 2015E and 2015F	2689
Schedule 2015G	2690
Schedule 2015G-1	2691
Schedule 2015H	2692
Schedule 2015I	2693
Schedules 2015J, 2015K, and 2015L	2694
Schedules 2015M and 2015N	2695

Registration Marks: A registration mark must be printed on each page as follows:

- A 2-point 1/2" **horizontal line**, positioned 1/2" from the right edge and 1" from the bottom edge, and
- A 2-point 1/2" **vertical line**, positioned 1/2" from the right edge of the page and 1/2" from the bottom edge of the page.

Barcodes: A "three of nine" type barcode measuring **1/2" in height** must be printed on all pages of the return and schedules and must be positioned 1/2" from the left edge and 1/2" from the bottom edge. The characters that the barcode represents should **not** be printed with the barcode. These barcodes must read (same as document identification numbers) as follows:

<u>Form/Schedule</u>	<u>Barcode</u>
Return, Page 1	2681
Return, Page 2	2682
Schedule NRC	2683
Schedule RC	2684
Schedules 2015A and 2015B	2685
Schedule 2015C	2686
Schedule 2015D	2687
Schedules 2015E and 2015F	2689
Schedule 2015G	2690
Schedule 2015G-1	2691
Schedule 2015H	2692
Schedule 2015I	2693
Schedules 2015J, 2015K, and 2015L	2694
Schedules 2015M and 2015N	2695

Printed Variable Data: The printed variable data fields on Pages 1 and 2 of the CIFT-620 return and on Schedules NRC and RC must be positioned exactly as specified on Pages 3 through 11. However, the printed variable data fields on Schedules 2015A through 2015N do not need to meet exact placement or format requirements.

Exact Placement of Printed Variable Data – CIFT-620-SD Return (Page 1)

The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed on Page 1 of the return, except for Lines B, E, F, 1A, 1B, 1E, 5A , and 5C. In order to denote the value on those lines as a negative, **do not** use a negative sign or parentheses; instead, use the negative indicator fields. For the required specifications of the related printed fields, see the specifications below.

Printed Variable Data Fields – CIFT-620-SD Return (Page 1)				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 5 Position(s) 50-60	Numeric (with hyphen)	11
Income Tax Fiscal Year Beginning	This field should be formatted as “mm/dd”.	Line 11 Position(s) 10-14	Numeric (with slash)	5
Income Tax Fiscal Year Ending	This field should be formatted as “mm/dd”.	Line 13 Position(s) 10-14	Numeric (with slash)	5
Franchise Tax Fiscal Year Beginning	This field should be formatted as “mm/dd”.	Line 11 Position(s) 24-28	Numeric (with slash)	5
Franchise Tax Fiscal Year Ending	This field should be formatted as “mm/dd”.	Line 13 Position(s) 24-28	Numeric (with slash)	5
Name Change Indicator	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.	Line 8 Position(s) 37	Alpha	1
Amended Return Indicator		Line 10 Position(s) 37	Alpha	1
Franchise Tax Filing Not Required Indicator		Line 12 Position(s) 37	Alpha	1
First-time Filing Indicator		Line 14 Position(s) 37	Alpha	1
Final Return Indicator		Line 16 Position(s) 8	Alpha	1
Short Period Return Indicator		Line 18 Position(s) 8	Alpha	1
Legal Name	The legal name of the corporation.	Line 8 Position(s) 50-79	Alphanumeric	30
Trade Name	The trade name or DBA name of the corporation. Leave blank if not applicable.	Line 10 Position(s) 50-79	Alphanumeric	30
Address Line 1	Corporation’s mailing address.	Line 12 Position(s) 50-79	Alphanumeric	30
Address Line 2		Line 14 Position(s) 50-79	Alphanumeric	30
City		Line 16 Position(s) 50-70	Alphanumeric	21
State		Line 16 Position(s) 72-73	Alpha	2
ZIP		Line 16 Position(s) 75-79	Numeric	5
Return Line A	Federal Employer Identification Number (FEIN) – This field should be formatted as “##-#####”.	Line 21 Position(s) 29-38	Numeric (with hyphen)	10
Negative Indicator (Return Line B)	Print an “X” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “X” if applicable.	Line 23 Position(s) 26	Alpha	1
Return Line B	Federal Taxable Income	Line 23 Position(s) 32-43	Numeric	12

Printed Variable Data Fields – CIFT-620-SD Return (Page 1) – continued

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Return Line C	Federal Income Tax	Line 25 Position(s) 33-43	Numeric	11
Return Line D	Income Tax Apportionment Percentage – Round the percentage to 2 decimal places (###.##).	Line 27 Position(s) 36-41	Numeric (with decimal point)	6
Negative Indicator (Return Line E)	Print an “x” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “x” if applicable.	Line 29 Position(s) 26	Alpha	1
Return Line E	Gross Revenues	Line 29 Position(s) 29-43	Numeric	15
Negative Indicator (Return Line F)	Print an “x” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “x” if applicable.	Line 31 Position(s) 26	Alpha	1
Return Line F	Total Assets	Line 31 Position(s) 32-43	Numeric	12
Return Line G	NAICS Code	Line 21 Position(s) 69-74	Numeric	6
Return Line H	Principal Place of Business – Enter the state abbreviation for the location.	Line 23 Position(s) 69-70	Alpha	2
Return Line I—Yes	One or the other of these indicators must be marked. Print an “x” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “x” if applicable.	Line 25 Position(s) 71	Alpha	1
Return Line I—No		Line 25 Position(s) 79	Alpha	1
Return Line J—Yes	One or the other of these indicators must be marked. Print an “x” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “x” if applicable.	Line 27 Position(s) 71	Alpha	1
Return Line J—No		Line 27 Position(s) 79	Alpha	1
Return Line K	If answered “Yes” on Line J, enter FEIN of consolidated federal income tax return.	Line 29 Position(s) 69-78	Numeric (with hyphen)	10
Return Line L—Yes	One or the other of these indicators must be marked. Print an “x” (uppercase) in the specified position in order to denote the appropriate indicator. Do not print a box, only the “x” if applicable.	Line 31 Position(s) 71	Alpha	1
Return Line L—No		Line 31 Position(s) 79	Alpha	1
Negative Indicator (Return Line 1A)	Print an “x” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “x” if applicable.	Line 35 Position(s) 27	Alpha	1
Return Line 1A	Louisiana Net Income before Loss Adjustments and Federal Income Tax Deduction	Line 35 Position(s) 30-41	Numeric	12
Negative Indicator (Return Line 1B)	Print an “x” (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the “x” if applicable.	Line 38 Position(s) 27	Alpha	1
Return Line 1B	Subchapter S Corporation Exclusion	Line 38 Position(s) 30-41	Numeric	12
Return Line 1C	Loss Carryforward less Federal Tax Refund Applicable to Loss	Line 41 Position(s) 30-41	Numeric	12
Return Line 1C1	Loss Carryforward Utilized	Line 44 Position(s) 30-41	Numeric	12
Return Line 1D	Federal Income Tax Deduction	Line 46 Position(s) 32-41	Numeric	10
Return Line 1D1	Federal Disaster Relief Credits	Line 48 Position(s) 35-41	Numeric	7

Printed Variable Data Fields – CIFT-620-SD Return (Page 1) – continued

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Negative Indicator (Return Line 1E)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 50 Position(s) 27	Alpha	1
Return Line 1E	Louisiana Taxable Income	Line 50 Position(s) 31-41	Numeric	11
Return Line 2	Louisiana Income Tax	Line 52 Position(s) 33-41	Numeric	9
Return Line 3	Total Nonrefundable Income Tax Credits	Line 54 Position(s) 34-41	Numeric	8
Return Line 4	Income Tax after Nonrefundable Credits	Line 56 Position(s) 34-41	Numeric	8
Negative Indicator (Return Line 5A)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 35 Position(s) 65	Alpha	1
Return Line 5A	Total Capital Stock, Surplus, and Undivided Profits	Line 35 Position(s) 68-79	Numeric	12
Return Line 5B	Franchise Tax Apportionment Percentage – Round the percentage to 2 decimal places (###.##).	Line 37 Position(s) 71-76	Numeric (with decimal point)	6
Negative Indicator (Return Line 5C)	Print an "X" (uppercase) in the specified position in order to denote the indicator. Do not print a box, only the "X" if applicable.	Line 39 Position(s) 65	Alpha	1
Return Line 5C	Franchise Tax Base	Line 39 Position(s) 69-79	Numeric	11
Return Line 6	Amount of Assessed Value of Real and Personal Property in Louisiana in 2015	Line 41 Position(s) 71-79	Numeric	9
Return Line 7	Louisiana Franchise Tax	Line 43 Position(s) 72-79	Numeric	8
Return Line 8	Total Nonrefundable Franchise Tax Credits	Line 45 Position(s) 72-79	Numeric	8
Return Line 9	Franchise Tax after Nonrefundable Credits	Line 47 Position(s) 72-79	Numeric	8
Software Developer ID	Software Developer Identification Number (4-digit number) preapproved by LDR	Line 58 Position(s) 13-16	Numeric	4
SPEC CODE	Special event code, which will be issued as needed. If not applicable, leave blank.	Line 63 Position(s) 58-61	Numeric	4

NOTE: On Line 1C, the fields for the loss carryforward and the applicable federal tax refund are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

Exact Placement Specifications – CIFT-620-SD Return (Page 2)

The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-SD Return (Page 2)					
Field Name	Comments	Exact Placement on Grid		Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4	Position(s) 70-80	Numeric (with hyphen)	11
Column 1 (Income Tax)					
Return Line 10	Tax after nonrefundable credits	Line 9	Position(s) 31-38	Numeric	8
Return Line 11	Louisiana Citizens Insurance Assessment Paid	Line 11	Position(s) 31-38	Numeric	8
Return Line 11A	Louisiana Citizens Insurance Credit	Line 13	Position(s) 31-38	Numeric	8
Return Line 11B	Other refundable credits	Line 15	Position(s) 31-38	Numeric	8
Return Line 11C	Credit carryforward from prior year return	Line 17	Position(s) 31-38	Numeric	8
Return Line 11D	Estimated payments	Line 19	Position(s) 31-38	Numeric	8
Return Line 11E	Payment made with extension	Line 21	Position(s) 31-38	Numeric	8
Return Line 11F	Total refundable credits and payments	Line 23	Position(s) 31-38	Numeric	8
Return Line 12	Overpayment	Line 25	Position(s) 31-38	Numeric	8
Return Line 13	Tax due	Line 27	Position(s) 31-38	Numeric	8
Return Line 16	Interest	Line 33	Position(s) 31-38	Numeric	8
Return Line 17	Delinquent filing penalty	Line 35	Position(s) 31-38	Numeric	8
Return Line 18	Delinquent payment penalty	Line 37	Position(s) 31-38	Numeric	8
Return Line 19	Additional donation to The Military Family Assistance Fund	Line 39	Position(s) 31-38	Numeric	8
Return Line 20	Total amount due	Line 41	Position(s) 31-38	Numeric	8
Column 2 (Franchise Tax)					
Return Line 10	Tax after nonrefundable credits	Line 9	Position(s) 49-56	Numeric	8
Return Line 11B	Other refundable credits	Line 15	Position(s) 49-56	Numeric	8
Return Line 11C	Credit carryforward from prior year return	Line 17	Position(s) 49-56	Numeric	8
Return Line 11E	Payment made with extension	Line 21	Position(s) 49-56	Numeric	8
Return Line 11F	Total refundable credits and payments	Line 23	Position(s) 49-56	Numeric	8
Return Line 12	Overpayment	Line 25	Position(s) 49-56	Numeric	8
Return Line 13	Tax due	Line 27	Position(s) 49-56	Numeric	8
Return Line 14	Amount of income tax overpayment applied to franchise tax	Line 29	Position(s) 49-56	Numeric	8
Return Line 15	Net tax due	Line 31	Position(s) 49-56	Numeric	8
Return Line 16	Interest	Line 33	Position(s) 49-56	Numeric	8

Printed Variable Data Fields – CIFT-620-SD Return (Page 2) – continued

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Column 2 (Franchise Tax) – continued				
Return Line 17	Delinquent filing penalty	Line 35 Position(s) 49-56	Numeric	8
Return Line 18	Delinquent payment penalty	Line 37 Position(s) 49-56	Numeric	8
Return Line 19	Additional donation to The Military Family Assistance Fund	Line 39 Position(s) 49-56	Numeric	8
Return Line 20	Total amount due	Line 41 Position(s) 49-56	Numeric	8
Column 3 (Total)				
Return Line 12	Overpayment	Line Position(s) 67-75	Numeric	9
Return Line 20	Total amount due	Line Position(s) 67-75	Numeric	9
Return Line 21	Net overpayment	Line Position(s) 67-75	Numeric	9
Return Line 22	Amount of overpayment you want to donate to The Military Family Assistance Fund	Line Position(s) 67-75	Numeric	9
Return Line 23	Amount of overpayment to be refunded	Line Position(s) 67-75	Numeric	9
Return Line 24	Amount of overpayment to be credited to 2016	Line Position(s) 67-75	Numeric	9
Preparer's SSN/PTIN/FEIN	Preparer's SSN, PTIN, or FEIN. If not applicable, leave blank.	Line 63 Position(s) 49-57	Alphanumeric	9

Exact Placement Specifications – CIFT-620-SD Schedule NRC (Nonrefundable Credits)

The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-SD Schedule NRC				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
Part I – Nontransferable				
Nonrefundable Credit Code (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 10 Position(s) 37-39	Numeric	3
Nonrefundable Credit Code (Line 2)		Line 12 Position(s) 37-39	Numeric	3
Nonrefundable Credit Code (Line 3)		Line 14 Position(s) 37-39	Numeric	3
Nonrefundable Credit Code (Line 4)		Line 16 Position(s) 37-39	Numeric	3
Nonrefundable Credit Code (Line 5)		Line 18 Position(s) 37-39	Numeric	3
Nonrefundable Credit Code (Line 6)		Line 20 Position(s) 37-39	Numeric	3
NRC Amount Prior to Reduction (Line 1)	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	Line 10 Position(s) 44-50	Numeric	7
NRC Amount Prior to Reduction (Line 2)		Line 12 Position(s) 44-50	Numeric	7
NRC Amount Prior to Reduction (Line 3)		Line 14 Position(s) 44-50	Numeric	7
NRC Amount Prior to Reduction (Line 4)		Line 16 Position(s) 44-50	Numeric	7
NRC Amount Prior to Reduction (Line 5)		Line 18 Position(s) 44-50	Numeric	7
NRC Amount Prior to Reduction (Line 6)		Line 20 Position(s) 44-50	Numeric	7
NRC Amount Claimed Against Income Tax (Line 1)	Enter amount of allowable credit claimed against corporate income tax in Column A.	Line 10 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 2)		Line 12 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 3)		Line 14 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 4)		Line 16 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 5)		Line 18 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 6)		Line 20 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 1)	Enter amount of allowable credit claimed against corporate franchise tax in Column B.	Line 10 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 2)		Line 12 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 3)		Line 14 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 4)		Line 16 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 5)		Line 18 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 6)		Line 20 Position(s) 70-76	Numeric	7

Printed Variable Data Fields – CIFT-620-SD Schedule NRC – continued

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Part II – Transferable				
Nonrefundable Credit Code (Line 7)	Enter 3-digit credit code. If not applicable, leave blank.	Line 38 Position(s) 50-52	Numeric	3
Nonrefundable Credit Code (Line 8)		Line 42 Position(s) 50-52	Numeric	3
Nonrefundable Credit Code (Line 9)		Line 46 Position(s) 50-52	Numeric	3
NRC Amount Claimed Against Income Tax (Line 7)	Enter amount of allowable credit claimed against corporate income tax.	Line 38 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 8)		Line 42 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Income Tax (Line 9)		Line 46 Position(s) 57-63	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 7)	Enter amount of allowable credit claimed against corporate franchise tax.	Line 38 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 8)		Line 42 Position(s) 70-76	Numeric	7
NRC Amount Claimed Against Franchise Tax (Line 9)		Line 46 Position(s) 70-76	Numeric	7
LDR State Certification Number (Line 7A)	Enter the LDR State Certification Number from Form R-6135.	Line 40 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 8A)		Line 44 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 9A)		Line 48 Position(s) 9-34	Alphanumeric	26
Total Nonrefundable Income Tax Credits (Line 10)	Add credit amounts claimed against Income Tax (Column A, Lines 1-9).	Line Position(s)	Numeric	8
Total Nonrefundable Franchise Tax Credits (Line 11)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-9).	Line Position(s)	Numeric	8

NOTE: The fields for the descriptions of the credits are not listed above because those fields do not need to meet any particular specifications. However, they **MUST** be completed when applicable.

Exact Placement Specifications – CIFT-620-SD Schedule RC (Refundable Credits)

The printed variable data fields must meet the following criteria:

- 12-point Courier font (**must** be 10 characters per inch).
- Uppercase only.
- No punctuation, symbols, or decimal points, except where specified below.
- Right-justify all dollar amounts; left-justify all other fields, unless specifically instructed otherwise.
- Round all dollar amounts to the nearest whole dollar—no cents allowed.
- Dollar amounts should **not** be left blank, unless specifically directed to do so. Use “0” (zero) as the default.
- Negative amounts are **not** allowed.

Printed Variable Data Fields – CIFT-620-SD Schedule RC				
Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Louisiana Revenue Account Number	This field should be formatted as “#####-###”. NOTE: This is not the FEIN.	Line 4 Position(s) 70-80	Numeric (with hyphen)	11
Part I – Nontransferable				
Refundable Credit Code (Line 1)	Enter 3-digit credit code. If not applicable, leave blank.	Line 10 Position(s) 37-39	Numeric	3
Refundable Credit Code (Line 2)		Line 12 Position(s) 37-39	Numeric	3
Refundable Credit Code (Line 3)		Line 14 Position(s) 37-39	Numeric	3
Refundable Credit Code (Line 4)		Line 16 Position(s) 37-39	Numeric	3
Refundable Credit Code (Line 5)		Line 18 Position(s) 37-39	Numeric	3
RC Amount Prior to Reduction (Line 1)	If the credit is not reduced, leave blank. If the credit is reduced, enter amount of credit prior to reduction.	Line 10 Position(s) 44-50	Numeric	7
RC Amount Prior to Reduction (Line 2)		Line 12 Position(s) 44-50	Numeric	7
RC Amount Prior to Reduction (Line 3)		Line 14 Position(s) 44-50	Numeric	7
RC Amount Prior to Reduction (Line 4)		Line 16 Position(s) 44-50	Numeric	7
RC Amount Prior to Reduction (Line 5)		Line 18 Position(s) 44-50	Numeric	7
RC Amount Claimed Against Income Tax (Line 1)	Enter amount of allowable credit claimed against corporate income tax in Column A.	Line 10 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 2)		Line 12 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 3)		Line 14 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 4)		Line 16 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 5)		Line 18 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Franchise Tax (Line 1)	Enter amount of allowable credit claimed against corporate franchise tax in Column B.	Line 10 Position(s) 70-76	Numeric	7
RC Amount Claimed Against Franchise Tax (Line 2)		Line 12 Position(s) 70-76	Numeric	7
RC Amount Claimed Against Franchise Tax (Line 3)		Line 14 Position(s) 70-76	Numeric	7
RC Amount Claimed Against Franchise Tax (Line 4)		Line 16 Position(s) 70-76	Numeric	7
RC Amount Claimed Against Franchise Tax (Line 5)		Line 18 Position(s) 70-76	Numeric	7
Part II – Transferable				
RC Amount Claimed Against Income Tax (Line 6)	Enter amount of allowable credit claimed against corporate income tax in Column A.	Line 25 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 7)		Line 29 Position(s) 57-63	Numeric	7
RC Amount Claimed Against Income Tax (Line 8)		Line 33 Position(s) 57-63	Numeric	7

Printed Variable Data Fields – CIFT-620-SD Schedule RC – continued

Field Name	Comments	Exact Placement on Grid	Field Type	Field Length
Part II – Transferable – continued				
LDR State Certification Number (Line 6A)	Enter the LDR State Certification Number from Form R-6135.	Line 40 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 7A)		Line 44 Position(s) 9-34	Alphanumeric	26
LDR State Certification Number (Line 8A)		Line 48 Position(s) 9-34	Alphanumeric	26
Total Income Tax Credits (Line 9)	Add credit amounts claimed against Income Tax (Column A, Lines 1-8).	Line Position(s)	Numeric	8
Total Franchise Tax Credits (Line 10)	Add credit amounts claimed against Franchise Tax (Column B, Lines 1-5).	Line Position(s)	Numeric	8

Test Samples:

For approval, please submit hardcopy samples of the following:

- Five (5) blank samples of the return and schedules and
- One (1) sample of the return and Schedules NRC and RC that have all printed variable data fields fully filled for manual placement checks.

Mail your test samples to: **Attention: Forms Management Unit**
Tax Administration Division
Louisiana Department of Revenue
617 N. Third St.
Baton Rouge, LA 70802-5428