



Fiduciary Income Tax Return
(For estates and trusts)

P.O. Box 3440
Baton Rouge, LA 70821-3440

For calendar year _____ or other taxable year
beginning _____, and ending _____
(month, day, year) (month, day, year)

Please do not write in this space.

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A Mark applicable boxes.</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Final return</p> | <p>Name of estate or trust</p> <hr/> <p>Name and title of fiduciary</p> | <p>C Federal Identification Number</p> <hr/> <p>D Date entity created</p> <hr/> <p>E Type of entity</p> <p><input type="checkbox"/> Decedent's estate</p> <p><input type="checkbox"/> Simple trust</p> <p><input type="checkbox"/> Complex trust</p> <p><input type="checkbox"/> Grantor type trust</p> <p><input type="checkbox"/> Other</p> |
| <p>B Number of Schedules K-1 attached.</p> | <p>Number, street, and room or suite number</p> <hr/> <p>City or Town, State, and ZIP</p> | |

| Computation of Income | | | |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|
| 1 | Federal taxable income before Income Distribution Deduction found on Federal Form 1041. When using Louisiana Schedule A, Computation of Louisiana taxable income before distribution deduction, leave Lines 1, 2, and 3 blank and begin with Line 4. | 1 | \$ |
| Additions | | | |
| 2A | Net income tax paid to any state or political or municipal subdivision | 2A | |
| 2B | Interest income from other states and their political or municipal subdivisions | 2B | |
| 2C | Total (Add Lines 2A and 2B.) | 2C | |
| Subtractions | | | |
| 3A | Interest on U.S. government obligations | 3A | |
| 3B | Depletion in excess of federal depletion | 3B | |
| 3C | S Bank Exclusion (See instructions.) | 3C | |
| 3D | Total (Add Lines 3A through 3C.) | 3D | |
| 4 | Louisiana taxable income before income distribution deduction (Print either the amount of Line 1 plus Line 2C, less Line 3D OR print the amount from Form IT-541 Schedule A, Line 12.) | 4 | |
| 5 | Less Louisiana income distribution deduction (Complete Schedule B.) | 5 | |
| 6 | Louisiana taxable income before federal income taxes (Subtract Line 5 from Line 4.) | 6 | |
| 7 | Less federal income tax deduction (Print the amount from Schedule C, Line 19.) | 7 | |
| 8 | Louisiana taxable income (Subtract Line 7 from Line 6.) | 8 | \$ |

| Computation of Tax | | | |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------|
| 9 | First bracket (First \$10,000 of Line 8.) | Subtract Line 9a from Line 9 and enter the result in box 10. | Amount of tax |
| 9a | Less personal exemption (See instructions.) | 10 | \$ |
| 11 | Second bracket (Next \$40,000 of Line 8.) | 11 | Taxable at 4% |
| 12 | Third bracket (Amount of Line 8 in excess of \$50,000.) | 12 | Taxable at 6% |
| 13 | Total tax (Add amount of tax shown on Lines 10, 11, and 12.) | 13 | |
| 14A | Less credit allowed resident fiduciaries for net income taxes paid to a state other than Louisiana (Copy of other state's return must be submitted.) | 14A | |
| 14B | Other credits (Attach schedule.) | 14B | |
| 15 | Total tax after credits (Subtract Lines 14A and 14B from Line 13.) | 15 | |
| 16 | Previous payments (Include extensions, pre-payments, and payments made by Composite Partnership filing.) (Attach a schedule of payments). See instructions. | 16 | |
| 17 | Amount owed (Subtract Line 16 from Line 15.) | 17 | |
| 18 | Total interest and penalty 18A. Interest _____ 18B. Penalty _____ | 18 | |
| 19 | Total amount due (Add Lines 17 and 18.) | Pay this amount. ► | |
| 20 | Overpayment: Refund \$ _____ Credit to 2013 \$ _____ | 20 | \$ |

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

| | | |
|----------------------------------------------------------|-----------|-------------------|
| Signature of fiduciary or officer representing fiduciary | Telephone | Date (mm/dd/yyyy) |
| Address | City | State ZIP |
| Signature of preparer other than fiduciary | Telephone | Date (mm/dd/yyyy) |
| Address | City | State ZIP |

Schedule A – Computation of Louisiana taxable income before income distribution deduction

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. Federal taxable income before income distribution deduction..... | \$ _____ |
| 2. Net income taxes paid to any state or political or municipal subdivision..... | \$ _____ |
| 3. Less: (A) Any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the Constitution or laws of the United States _____ | |
| (B) Depletion allowed under Louisiana law in excess of federal depletion _____ | |
| (C) S-Bank exclusion _____ | |
| 4. Total subtractions (Add Lines 3A through 3C.)..... | \$ _____ |
| 5. Modified federal taxable income (Add Lines 1 and 2, subtract Line 4, and print the result.) | \$ _____ |
| Modified federal taxable income allocated or apportioned to Louisiana | |
| 6. Rents and royalties (See instructions. Attach schedule.) | _____ |
| 7. Gain or loss on sale of assets (See instructions. Attach schedule.) .. | _____ |
| 8. Other allocable income (See instructions. Attach schedule.) | _____ |
| 9. Income apportioned to Louisiana (See instructions.)..... | _____ |
| 10. Modified federal taxable income allocated and apportioned to Louisiana (Add Lines 6, 7, 8, and 9.)..... | \$ _____ |
| 11. Less federal itemized deductions attributable to Louisiana (See instructions.) | \$ _____ |
| 12. Louisiana taxable income before income distribution deduction (Subtract Line 11 from 10 and print result here and on Form IT-541, Line 4.) | \$ _____ |

Schedule B – Distributive shares of beneficiaries

Social Security Number, Name, and address of each beneficiary as shown on their individual income tax return (IT-540 or IT-540B)

| Social Security Number | Name, address, city, state, ZIP | Percentage of beneficial interest | Distributive share of Louisiana income to beneficiary |
|------------------------|---------------------------------|-----------------------------------|-------------------------------------------------------|
| a. | | % | |
| b. | | % | |
| c. | | % | |
| d. | | % | |
| e. | | % | |
| f. | | % | |
| Total | | 100% | |

Schedule C – Federal income tax deduction

| | |
|----------------------------------------------------------------------------------------------------------------|----------|
| 1. Louisiana income before federal income tax deduction..... | \$ _____ |
| 2. Adjustment to convert Louisiana net income to a federal basis: | |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Net adjustment | \$ _____ |
| 3. Louisiana income on a federal basis (Subtract Line 2 from Line 1.) | _____ |
| 4. Less Louisiana income taxed at special rates | _____ |
| 5. Louisiana ordinary income on a federal basis (Subtract Line 4 from Line 3.) | _____ |
| 6. Federal taxable income..... | _____ |
| 7. Less federal income taxed at special rates..... | _____ |
| 8. Federal net income-Ordinary (Subtract Line 7 from Line 6.) | _____ |
| 9. Ratio–Louisiana Ordinary/Federal Ordinary (Divide Line 5 by Line 8.) | % |
| 10. Ratio–Louisiana Special/Federal Special (Divide Line 4 by Line 7.) | % |
| 11. Federal income tax liability..... | _____ |
| 12. Less federal special rates tax | _____ |
| 13. Less alternative minimum tax | _____ |
| 14. Federal ordinary tax (Subtract Lines 12 and 13 from Line 11.)..... | _____ |
| 15. Federal income tax attributable to Louisiana ordinary income (Multiply Line 14 by Line 9.)..... | _____ |
| 16. Federal income tax on Louisiana income taxed at special rates (Multiply Line 12 by Line 10.) | _____ |
| 17. Federal income tax disaster relief credits. | _____ |
| 18. Federal income tax disaster relief credits attributable to Louisiana (Multiply Line 17 by Line 9.) | _____ |
| 19. Federal income tax deduction.(Add Lines 15, 16, and 18.) Print the result here and on Form IT-541, Line 7. | \$ _____ |