

Deceased Taxpayers Date of Death – New spaces were added on the face of the tax return for deceased taxpayer(s) date of death. Taxpayers who select the Decedent Filing or Spouse Decedent box are now required to enter the date of death for the deceased taxpayer(s).

SCHEDULE D – DONATIONS

Louisiana Cancer Advisory Board – Line 6 – Act 404 of the 2024 Regular Session renamed the Louisiana Cancer Trust Fund to the Louisiana Cancer Advisory Board.

SCHEDULE E – ADJUSTMENTS TO INCOME

Act 423 of the 2023 Regular Session of the Louisiana Legislature increases the deduction limitations for elementary and secondary school tuition (code 17E), education expenses for home-schooled children (code 18E), and for certain educational expenses for a quality public education (code 19E). Effective for the 2024 tax year, the deduction limitation is increased to \$6,000 per dependent, not to exceed the total taxable income of the taxpayer. See Revenue Information Bulletin 24-007 for more information.

SCHEDULE F – REFUNDABLE PRIORITY 2 CREDITS

School Readiness Child Care Directors and Staff – Code 66F and Line 5A – The credit is for eligible child care directors and eligible child care staff based on certain attained qualifications. The amount of the credit is adjusted each year if there is an increase in the Consumer Price Index Urban (CPI-U). The credit amount for 2024 can be found at www.revenue.louisiana.gov/SchoolReadiness. You must enter the facility license number from Form R-10615 on Line 5A and attach a copy of Form R-10615 to your return. Failure to do so will result in processing delays. For more information regarding this credit, contact the Louisiana Department of Education. (La. R.S. 47:6106)

Restaurant Recycling of Oyster Shells – Code 79F – La. R.S. 47:6043 allows a refundable credit for restaurants that donate oyster shells for use in benefitting the environment. The credit is equal to \$1 per 50 pounds of oyster shell material donated or \$2,000 per restaurant, whichever is less. To qualify, the oyster shells must be donated to the Oyster Shell Recycling Program of the Coalition to Restore Coastal Louisiana or any other oyster shell recycling program or activity designated as an approved program or activity by the department. The amount of credits granted by the Department of Revenue is capped at \$100,000 per calendar year. See LAC 61:I.1933 for more information and attach Form R-90154, *Receipt*

for Restaurant Oyster Shell Recycling Credit, to your return. Per R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1933.

SCHEDULE J – NONREFUNDABLE PRIORITY 3 CREDITS

Child Care Credit Carried Forward From 2019 through 2023 – Line 3 – The child care tax credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded, and any unused credit amounts can be used over the next five years. For the 2024 tax year, credits from 2019 through 2023 can be applied on Line 3. Any remaining child care credit from 2018 cannot be applied to the 2024 tax liability. (La. R.S. 47:297.4)

School Readiness Credit Carried Forward From 2019 through 2023 – Line 5 – The school readiness credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded, and any unused credit amounts can be used over the next five years. For the 2024 tax year, credits from 2019 through 2023 can be applied on Line 5. Any remaining child care credit from 2018 cannot be applied to the 2024 tax liability. (La. R.S. 47:6104)

Previously Unemployed – Code 208 – This credit is no longer available because the time to carry forward unused credits has ended.

New Markets – Code 259 – This credit is no longer available because the time to carry forward unused credits has ended.

VISIT THESE LDR WEBSITES:

- www.revenue.louisiana.gov/taxforms for forms and instructions
- www.revenue.louisiana.gov/individuals for tax information
- www.revenue.louisiana.gov/LaTAP for free filing and payment options

General Information for Filing Your 2024 Louisiana Resident Individual Income Tax Return



- Use black ink only.
- Free internet filing is available for most Louisiana taxpayers at www.revenue.louisiana.gov/LaTAP.
- See page 15 for What's New for 2024.

WHO MUST FILE A RETURN

1. If you are a Louisiana resident who is required to file a federal individual income tax return, you must file a Louisiana income tax return reporting all income earned in 2024.
2. You must file a return to obtain a refund or credit if you overpaid your tax through withholding, declaration of estimated tax, credit carried forward, claiming a 2024 refundable child care credit or a Louisiana earned income credit.
3. If you are **not required to file a federal return** but had Louisiana income tax withheld in 2024, **you must file a return to claim a refund of the amount withheld**. Refer to the IRS requirements for filing in order to determine if you must file a federal return. For additional information, see the NOTE on page 1.
4. Military – The federal Servicemembers Civil Relief Act extends certain residency protections to servicemembers and their spouse. A servicemember's state of residence does not change when he or she moves to a new state under military orders to be in the new state. A spouse's state of residence also does not change when he or she moves to a new state to be with a servicemember who is under military orders to be in the new state. See Revenue Information Bulletin 24-015 for more information.
If you are an unmarried military personnel whose home of record is Louisiana and you meet the filing requirements of 1 or 2 above, you must file a return and report all of your income, regardless of where you were stationed. You should file Form IT-540, *Louisiana Resident Individual Income Tax Return*, reporting all of your income to Louisiana. If your domicile is NOT Louisiana, you must report any nonmilitary Louisiana sourced income on Form IT-540B, *Louisiana Nonresident Individual Income Tax Return*.

A servicemember and their spouse may select between one of three residency possibilities for purposes of taxation: (1) the residence or domicile of the servicemember, (2) the residence or domicile of the servicemember's spouse, or (3) the permanent duty station of the servicemember. Regardless of residency, income earned within or derived from Louisiana sources, such as rents, royalties, estates, trusts, or partnerships, is taxable to Louisiana. If you are married, you are required to file using the same filing status as you did on your federal return. If both you and your spouse are residents of Louisiana, you should file Form IT-540 reporting all of your income to Louisiana. If one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Priority 1 Credits, Schedule C, Line 1 to report taxes paid to another state. Louisiana residents who are members of the armed services and were stationed out-of-state for 120 or more consecutive days on active duty may be entitled to an exemption of up to \$50,000 of military income. See the instructions for Schedule E, Code 10E.

5. Professional Athletes – Louisiana Administrative Code ("LAC") 61:III.1527 requires all professional athletes who participate in athletic events within Louisiana to file all tax returns electronically. Nonresident professional athletes must electronically file Form IT-540B and Schedules NRPA-1 and NRPA-2.
6. A temporary absence from Louisiana does not automatically change your domicile for income tax purposes. You must confirm your intention to change your domicile to another state by actions taken to establish a new domicile outside of Louisiana and by actions taken to abandon the Louisiana domicile and its privileges. Examples of establishing a domicile include registering to vote, registering and titling vehicles, obtaining a driver's license, changing children's school of attendance, obtaining a homestead exemption, or any other actions that show intent to establish a new domicile outside of Louisiana. These are intended as examples and do not necessarily indicate a change in domicile. You are considered to be a Louisiana resident if you continue to maintain a residence in Louisiana while working in another state. Use Nonrefundable Priority 1 Credits, Schedule C, Line 1 to report taxes paid to another state.
7. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box, enter the date of death on the face of the return for the appropriate taxpayer, and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642, *Refund Claim on Behalf of Deceased Taxpayer*. The surviving spouse, executor, administrator, or legal representative may claim the credit for Funeral and Burial Expense for a Pregnancy-Related Death on the final return if applicable. See the instructions for the credit for more information.

FORMS

Forms and instructions are on the Louisiana Department of Revenue ("LDR") website, www.revenue.louisiana.gov/taxforms.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, and include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed. If you are amending your income tax return due to utilizing a Net Operating Loss (NOL) carryback, you must mark an "X" in the "Amended Return" box and also in the "NOL Carryback" box on the face of the return. Include an explanation of the change and a copy of the federal amended return, Federal Form 1040X if one was filed.

NOTE: Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement must accompany the amended state return.

WHEN TO FILE

1. A 2024 calendar year return is due on or before May 15, 2025.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal state holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Enter your legal name and social security number on your return and any correspondence. **NOTE:** On a joint return, list the names and the social security numbers in the same order that you listed them on your federal return.

A return for which a **payment** is due must be mailed to P.O. Box 3550, Baton Rouge, LA 70821-3550. **Print the last four digits of your social security number on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at www.revenue.louisiana.gov/LaTAP.**

You can also pay your taxes by credit card over the internet or by telephone. Visit www.revenue.louisiana.gov for more information.

All other individual income tax returns must be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.



EXTENSION OF TIME FOR FILING A RETURN

If you cannot file your return by the due date, you do not need to file for an extension. You will automatically be granted an extension of six months to November 15, 2025.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date. If you anticipate that you will owe additional tax on your return, you should submit your payment with a payment voucher (Form R-2868V) by May 15, 2025. An extension means only that you will not be assessed a delinquent filing penalty for filing your return after the due date but before the extended due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable. If you file your return after the extended due date, you will be assessed a delinquent filing penalty from the original due date of the return. **NOTE:** No paper or electronic extension form needs to be filed to obtain the automatic extension.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request using Form R-19026, *Installment Request for Individual Income*, which is available on the LDR website. You may also submit the request by accessing your account at www.revenue.louisiana.gov/LaTAP. There is a fee of \$105 to establish a standard installment payment agreement.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet later in the instructions.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state return unless requested by LDR.

GENERAL INFORMATION

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. If you purchased any of these products on the internet or through the mail, you are required to pay the excise tax on those products. You must use Form R-5629, *Consumer Excise Tax Return*, to report and pay the tax due on these products.

ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE

Louisiana imposes a road usage fee on the owner or lessee of an electric or hybrid vehicle registered and operated in Louisiana during the calendar year as provided by La. R.S. 32:461. The fee is dedicated to state and local transportation and development funds and is to supplement the "road tax" paid on gas. The fee for 2024 is due on or before May 15, 2025. See the instructions for Line 22B for more information.

Instructions for Preparing Your 2024 Louisiana Resident Income Tax Return Form (IT-540)

ABOUT THIS FORM

The return has been designed for electronic scanning, which permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

1. Enter amounts only on those lines that are applicable.
2. Use only a pen with **black ink**.
3. Because this form is read by a machine, enter your numbers **inside the boxes** like this:

0	1	2	3	4	5	6	7	8	9	X
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4. All numbers should be rounded to the nearest dollar. Numbers should **NOT** be entered over the pre-printed zeros in the boxes on the far right which are used to designate cents (.00).
5. To avoid any delay in processing, use this form for **2024** only.
6. If you are filing an amended return, mark an "X" in the "Amended Return" box on the face of the return.

Nonresidents must use Form IT-540B to file their Louisiana return. Part-year residents have the option to file a resident or nonresident return, whichever is more beneficial. See Revenue Ruling 05-008 on LDR's website. Nonresident professional athletes must electronically file Form IT-540B and Schedules NRPA-1 and NRPA-2.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER – Enter your legal name, address, daytime telephone number, social security number, and date of birth on your return. For the unit type, use postal abbreviations such as APT, FL, STE, and RM. If you have a foreign address, enter the city name in the appropriate space. Follow the country's practice for entering the postal code and the name of the province, county, or state. Enter the foreign country name in the appropriate space. Do not abbreviate the country name.

If there is a change in your name or address since last year's return (for example, new spouse), mark an "X" in the "Name Change" or "Address Change" box. LDR automatically updates your account when you change your address with the post office. A direct address change can be accomplished by marking the "Address Change" box when filing your return, or it can be submitted by accessing your account at www.revenue.louisiana.gov/LaTAP. If married, enter social security numbers and dates of birth for both you and your spouse. On a joint return, your names and social security numbers must be listed in the same order that you listed them on your federal return.

NOTE: If you are not required to file a federal return but had Louisiana income tax withheld in 2024, complete Lines 1 through 6F. In the appropriate boxes above Line 7, enter the total amount of wages and income and mark the box to the right. Skip to Line 12, enter zero "0," and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Surviving Spouse. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household or Qualifying Surviving Spouse, you must show the child's name if the qualifying person is a child but not your dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as

you did on your federal return unless the following apply: you are listed as a dependent on someone else's return, you are age 65 or over, you are blind, or your filing status is Qualifying Surviving Spouse. You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents claimed on your federal return. Complete the required information. If you have more than six dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 6E – If you are claiming the deduction for certain adoptions on Schedule E, enter the number of dependents included on Line 6C for whom you are claiming the deduction. You must show the child's name on the line provided. If more space is needed, attach a statement to your return with the required information. Do not include on this line dependents you adopted that qualify you for the credit for adoption of unrelated infant on Schedule F.

Line 6F – Subtract Line 6E from Line 6D.

Line 7 – Enter the amount of your Federal Adjusted Gross Income (Federal AGI). This amount is taken from Federal Form 1040 or 1040-SR, Line 11. If your Federal AGI is less than zero, enter "0."

If you have any exempt income or deductions other than what is reported on Line 8D, you need to complete Schedule E to determine your Louisiana Adjusted Gross Income. Mark an "X" in the box on Line 7 if the amount from Schedule E, Line 5, is used.

Lines 8A through 8D – If you did not itemize your deductions on your federal return, skip Lines 8A through 8D and go to Line 9.

Line 8A – If you itemized your deductions on your federal return, enter the amount of your federal itemized deductions shown on Federal Form 1040 or 1040-SR, Schedule A, Line 17.

Line 8B – If you itemized your deductions on your federal return, enter the amount of your allowable federal itemized deduction for medical and dental expenses shown on Federal Form 1040 or 1040-SR, Schedule A, Line 4.

Line 8C – If you itemized your deductions on your federal return and your filing status is 1 or 3, enter \$14,600; 2 or 5, enter \$29,200; 4, enter \$21,900.

Line 8D – Subtract Line 8C from Line 8B. If less than zero, enter zero "0."

Line 9 – Subtract Line 8D from Line 7. If less than zero, enter zero "0."

Line 10 – Use the tax table that corresponds with your filing status. Locate the amount of your tax table income from Line 9 in the first two columns of the tax table. Read across to the column numbered the same as the total number of exemptions claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. Enter this amount on Line 10. If you have more than eight exemptions, refer to the instructions at the top of the tax tables.

Line 11 – Enter the amount of the Nonrefundable Priority 1 Credits from Form IT-540, Schedule C, Line 6.

Line 12 – Subtract Line 11 from Line 10. If the result is less than zero or if you are not required to file a federal return, enter zero "0" and complete the remainder of the return.

Line 13 – Enter the amount of your Louisiana Refundable Child Care Credit from the 2024 Louisiana Refundable Child Care Credit Worksheet, Line 11. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line.** See the Louisiana Child Care Credit instructions. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing.

Instructions for Preparing Your 2024 Louisiana Resident Income Tax Return ...Continued

Line 13A – Enter the amount from the 2024 Louisiana Refundable Child Care Credit Worksheet, Line 3.

Line 13B – Enter the amount from the 2024 Louisiana Refundable Child Care Credit Worksheet, Line 6.

Line 14 – Enter the amount of your 2024 Louisiana Refundable School Readiness Credit. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line.** The amount is determined from your Louisiana Refundable School Readiness Credit Worksheet. This worksheet must be attached to your return. In the boxes under Line 14, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Line 15 – Enter the amount of your Louisiana Earned Income Credit (LA EIC). If you claimed a Federal Earned Income Credit (EIC), you are entitled to a LA EIC as provided under La. R.S. 47:297.8. The refundable credit is equal to 5 percent of your Federal EIC. The Louisiana Earned Income Credit Worksheet must be attached to your return.

Line 16 – Enter the amount of the Other Refundable Priority 2 Credits from Form IT-540, Schedule F, Line 9.

Line 17 – Add Lines 13 and 14 through 16. Do not include amounts on Lines 13A and 13B.

Line 18 – If Line 12 is greater than Line 17, subtract Line 17 from Line 12. Also, enter a zero “0” on Line 19 and go to Line 20. Otherwise, enter a zero “0” on Line 18 and go to Line 19.

Line 19 – If Line 17 is greater than Line 12, subtract Line 12 from Line 17.

Line 20 – Enter the amount of the Nonrefundable Priority 3 Credits from Form IT-540, Schedule J, Line 16. These credits are limited to the tax liability calculated on Line 18.

Line 21 – Subtract Line 20 from Line 18. If less than zero, enter zero “0.”

Name Boxes – Enter the first 4 letters of the primary taxpayer’s last name in the boxes at the bottom of the second, third, and fourth pages.

Line 22A – During 2024, if you purchased goods for use in Louisiana from outside the state and were not charged Louisiana state sales tax, you are required to file and pay the tax directly to LDR. This includes purchases from catalogs, television, Internet, another state, or outside the U.S. If any of the items were alcoholic beverages or tobacco products, you are required to file Form R-5629. Use the Consumer Use Tax Worksheet below to calculate your use tax. Do not include any consumer use tax reported for 2024 on Form R-1035, *Consumer Use Tax Return*, or purchases made for your business. You must register your business with LDR and report the use tax for your business under that account. Mark an “X” in the box to indicate if no use tax is due or the amount is from the Consumer Use Tax Worksheet.

Line 22B – During 2024, if you owned or leased an electric or hybrid vehicle that was registered and operated in Louisiana, you are required to file and pay a road usage fee directly to LDR under La. R.S. 32:461. The fee is for the calendar year and is prorated if the vehicle was owned or leased for less than a year. The fee is dedicated to state and local transportation and development funds and is to supplement the “road tax” paid on gas. Use Form R-19000A, *Schedule A for Electric and Hybrid Vehicle Road Usage Fee*, to calculate your fee and attach it to your return. You may attach multiple copies if you own more than two vehicles. See the instructions to Form R-19000. For additional information, see LAC

61:1.5501 and LDR’s website. Mark an “X” in the box to indicate if no road usage fee is due or the amount is from Form R-19000A.

Line 23 – Add Lines 21, 22A, and 22B.

Line 24 – Enter the amount from Line 19, if applicable.

Line 25 – Enter the amount of the Refundable Priority 4 Credits from Form IT-540, Schedule I, Line 6.

Line 26 – Enter the amount of Louisiana income tax withheld in 2024. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld.

Line 27 – Enter the amount of any credit carried forward from 2023. This amount is shown on your 2023 Form IT-540, Line 36, or IT-540B, Line 38.

Line 28 – Enter the total amount of estimated payments you made for the 2024 tax year.

Line 29 – Enter the amount of extension payment you made for the 2024 tax year.

Line 30 – Add Lines 24 through 29.

Line 31 – Overpayment – If Line 30 is greater than Line 23, subtract Line 23 from Line 30. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 30 is equal to Line 23, enter a zero “0” on Lines 31 through 38 and go to Line 39. If Line 30 is less than Line 23, enter a zero “0” on Lines 31 through 37 and go to Line 38.

Line 32 – See instructions for Underpayment Penalty on page 13.

Line 33 – If Line 31 is greater than Line 32, subtract Line 32 from Line 31 and enter the balance on Line 33. If Line 32 is greater than Line 31, enter zero “0” on Lines 33 through 37, subtract Line 31 from Line 32, and enter the balance on Line 38.

Line 34 – You may donate all or part of your overpayment (Line 33) to various organizations or funds listed on Schedule D, Lines 2 through 19. Enter the amount from Schedule D, Line 20. This amount cannot be greater than Line 33.

Line 35 – Subtract Line 34 from Line 33. This amount of overpayment is available for credit or refund.

Line 36 – Enter the amount of available overpayment shown on Line 35 that you wish to credit to 2025.

Line 37 – Subtract Line 36 from Line 35. This amount is to be refunded. You must select how you want to receive your refund. If this is your first time filing, your refund cannot be directly deposited. Enter a “2” in the box if you want to receive your refund by paper check. Enter a “3” in the box if you want your refund directly deposited into your bank account. Carefully enter the information in the boxes to indicate the type of bank account, the routing number, and the account number. Your nine digit routing number appears under the memo line of your check; your bank account number will appear to the right of your routing number. **You are required to answer the question regarding the location of the bank account. If the information is unreadable or if you do not select a method to receive your refund, you will receive your refund by paper check.** Option 1 was omitted intentionally.

Line 38 – If Line 23 is greater than Line 30, subtract Line 30 from Line 23. If you entered an amount from Line 33 as the result of an underpayment penalty exceeding an overpayment, complete Lines 39 through 41, enter zero “0” on Lines 42 through 44, and go to Line 45.

Consumer Use Tax Worksheet

Under La. R.S. 47:302(K), LDR is required to collect an 8.45 percent tax on out-of-state purchases subject to use tax. This 8.45 percent rate (which includes 4 percent to be distributed by LDR to local governments) is in lieu of the actual rate in effect for your area and is payable regardless of the actual combined state and local rate for your area. See the instructions for Line 22A for more information.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state businesses who are not required to collect sales tax.

1. Taxable purchases	\$	_____	.00	
Tax rate (8.45 percent)			X .0845	
2. Total use tax due	\$	_____	.00	➡ Enter here and on Form IT-540, Line 22A.

Instructions for Preparing Your 2024 Louisiana Resident Income Tax Return ...Continued

Lines 39 through 41 – You may make an additional donation to the funds listed on Lines 39 through 41. You must include payment for the amount being donated with your return. The donation will not be made unless you make payment, and the donation cannot be refunded at a later date.

Line 42 – Interest is charged on all tax amounts not paid by the due date. Enter the amount from the Interest Calculation Worksheet, Line 5.

Line 43 – If you fail to file your tax return by the extended due date on or before November 15, 2025, for calendar year filers or on or before your fiscal year extended due date, you may be charged a delinquent filing penalty. Enter the amount from the Delinquent Filing Penalty Calculation Worksheet, Line 3.

Line 44 – If you fail to pay the tax due by the due date on or before May 15, 2025, for calendar year filers, you may be charged a delinquent payment penalty. Enter the amount from the Delinquent Payment Penalty Calculation Worksheet, Line 7.

Line 45 – See the instructions for Underpayment Penalty on page 13.

Line 46 – Add Lines 38 through 45. You may make an electronic payment at www.revenue.louisiana.gov/LaTAP. You may also make payment by check or money order. **DO NOT SEND CASH.** Make your check or money order payable to the **Louisiana Department of Revenue**. Print the last four digits of your social security number on your check or money order and attach it to your return.

You can also pay your taxes by credit card over the internet or by telephone. Visit www.revenue.louisiana.gov/MakeAPayment for more information.



Social Security Numbers – Enter your social security number in boxes provided on each page of your return.

Name Boxes – Enter the first four letters of the primary taxpayer's **last name** in the boxes under the signature line.

Filing – **YOU MUST SIGN AND DATE YOUR RETURN.** If married filing jointly, both spouses must sign. Also, enter your email address in the space provided, if applicable.

Paid Preparer Instructions – If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the “Paid Preparer Use Only” box, and enter his or her identification number in the space provided under the box. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided under the box; otherwise, enter the Federal Employer Identification Number (FEIN) or LDR account number. If the paid preparer represents a firm, the firm’s FEIN must be entered in the “Paid Preparer Use Only” box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. Only submit an original return.

General Information Regarding Tax Credits and Pass-Through Entity Tax Election

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name, and your social security number. If documentation is required, you must submit the documentation with your return. For faster processing, you can upload all required information when you file your return electronically. Revenue Information Bulletins are posted on www.revenue.louisiana.gov/policies under Policy Documents.

A shareholder, partner, or member of an S corporation or other pass-through entity must attach a copy of the Schedule K-1 and other documentation required to substantiate their share of any credit passed down from the entity.

Note: If you are claiming a credit that is recorded in the Tax Credit Registry, you must attach a copy of Form R-6135, *Credit Registration Form*, to the return and list the State Certification Number in the appropriate space on the return.

See Revenue Information Bulletin 14-005 for information on the Tax Credit Registry and Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

Pass-Through Entity Tax Election – If you are a shareholder, member, or partner of an entity that has made the pass-through entity tax election to pay Louisiana income tax at the entity level, any credits earned by the entity for 2024 cannot be used on the individual income tax return. Credits earned in the year the election was made or after the election was made are tax items of the entity, and the credit and its future carryforward must be reported on the entity’s return. Tax credits earned in tax years prior to the election that have previously passed through to the owners are tax items of the owners, and any credit carryforward remaining can only be used on the individual income tax return.

If the income earned by a trust or estate as a member, shareholder, or partner of an electing entity is distributed to a beneficiary filing an individual income tax return in Louisiana in the same taxable year it is earned, the individual is allowed to take the exclusion of the distributed income on their individual income tax return for that taxable year. If the income earned by a partnership as a member, shareholder, or partner of an electing entity is included on individual income tax return in Louisiana in the same taxable year it is earned, the individual is allowed to take the exclusion of the distributed income on their individual income tax return for that taxable year.

See Revenue Information Bulletin 19-019 and LAC 61:1.1001(C)(6) for more information.

Instructions for Nonrefundable Priority 1 Credits, Schedule C

Line 1 – If you are a resident of Louisiana, you are allowed a credit for income taxes paid to other states for income reported on your Louisiana return (La. R.S. 47:33). Note that you may not claim the tax withheld; you must file a return with the other state and claim the tax actually paid. You may not claim credit for taxes paid to cities or foreign countries. See Revenue Ruling 02-013 for information on taxes paid to the District of Columbia.

The credit is allowed **ONLY** if the other state does not allow a nonresident credit against the income taxes imposed by that state for taxes paid or payable to the state of residence. The credit is limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana.

The credit is equal to the lesser of the amount of taxes paid to the other state or the amount determined by multiplying the taxpayer’s Louisiana income tax liability by a fraction, the numerator of which is the taxpayer’s

Louisiana tax table income attributable to the other state to which net income taxes were paid, and the denominator of which is total Louisiana tax table income. See Revenue Information Bulletin 16-052 for information on qualifying states. A copy of the returns filed with the other states and Form R-10606, *Supplemental Worksheet for Credit for Taxes Paid to Other States*, must be attached to your return. If the taxes were paid on your behalf on a composite return to another state, copies of the return for the other state and your Schedule K-1 must be attached to the return.

Line 1A – Enter the total from Form R-10606, Column 8, Line 15.

Line 1B – Enter the total from Form R-10606, Column 9, Line 15.

Additional Nonrefundable Priority 1 Credits, Lines 2 through 5 – Additional nonrefundable credits available for the tax year ending December 31, 2024, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 2 through 5.

Instructions for Nonrefundable Priority 1 Credits, Schedule C ...Continued

NOTE: Use only the codes referenced in the table on Schedule C. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Premium Tax	1 0 0	5 0 0 . 00

Line 6 – Add Lines 1B and 2 through 5. Also, enter the amount on Form IT-540, Line 11.

CODE	CREDIT DESCRIPTION
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- | | |
|------------|--|
| 100 | Premium Tax – La. R.S. 47:227 provides a credit for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. A schedule must be attached listing the entities that paid the premium tax and generated the credit on behalf of the individual. |
| 120 | Bone Marrow – La. R.S. 47:287.758 provides a credit to employers authorized to do business in the state who incur bone marrow |

CODE	CREDIT DESCRIPTION
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- | | |
|------------|---|
| | donor expense by developing a bone marrow donation program, educating employees related to bone marrow donations, making payments to a health care provider for determining tissue types of potential donors, and paying wages to an employee for time related to tissue typing and bone marrow donation. If the wage expense is used to obtain the credit, it cannot be deducted as an expense for income tax purposes. The credit can only be passed through to individuals who are shareholders or members of certain legal entities. The amount of the credit is equal to 18 percent of the bone marrow donor expense paid or incurred by the employer during the tax year. |
| 150 | Qualified Playgrounds – La. R.S. 47:6008 provides a credit for donations to assist qualified playgrounds. The credit is for the lesser of \$720 or 36 percent of the value of the cash, equipment, goods, or services donated. For more information on this credit, see Revenue Ruling 02-020. |
| 155 | Debt Issuance – La. R.S. 47:6017 provides a credit for 72 percent of the amount of the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds. |
| 199 | Other – Reserved for future credits |

Instructions for Donations, Schedule D

Line 1 – Enter the amount of adjusted overpayment from Form IT-540, Line 33.

Line 2 – You may donate all or part of your adjusted overpayment to The Military Family Assistance Fund. This fund provides assistance to family members of active Louisiana military personnel.

Line 3 – You may donate all or part of your adjusted overpayment to the Coastal Protection and Restoration Fund for the purposes of coastal restoration, conservation, and hurricane protection. For more information, visit www.coastal.la.gov.

Line 4 – You may contribute an amount of your adjusted overpayment to the Louisiana Student Tuition Assistance and Revenue Trust (START) Savings Program. Contributions are not allowed to a START K12 account. **IMPORTANT:** If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program in order to contribute all or part of your overpayment. If you do not have an account, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or go to www.startsaving.la.gov to enroll. All contributions of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 5 – You may donate all or part of your adjusted overpayment to the Wildlife Habitat and Natural Heritage Trust Fund. This fund provides for the acquisition and management of lands used for state parks, state forests, and wildlife and fishery management areas.

Line 6 – You may donate all or part of your adjusted overpayment to the Louisiana Cancer Advisory Board for the purpose of combating cancer and research into a cure for the disease.

Line 7 – You may donate all or part of your adjusted overpayment to the Louisiana Pet Overpopulation Advisory Council for the purpose of promoting the proper treatment and well-being of animals. For more information, visit www.louisianapetoverpopulation.org.

Line 8 – You may donate all or part of your adjusted overpayment to promote unity among member food banks in Louisiana in support of their common mission to feed the hungry. For more information, visit www.feedinglouisiana.org.

Line 9 – You may donate all or part of your adjusted overpayment to the Make-A-Wish Foundation of the Texas Gulf Coast & Louisiana. For more information, visit www.texgulf.wish.org.

Line 10 – You may donate all or part of your adjusted overpayment to the American Red Cross. For more information, visit www.redcross.org.

Line 11 – You may donate all or part of your adjusted overpayment to the Honor Guard for Military Funerals Fund. This fund provides for military funeral honors for members of Louisiana's military forces.

Line 12 – You may donate all or part of your adjusted overpayment to the Louisiana State Troopers Charities, Inc. to assist in educational and community-oriented programs that promote or improve the standing of the Louisiana State Police in the communities of this state.

Line 13 – You may donate all or part of your adjusted overpayment to the Louisiana Coalition Against Domestic Violence (LCADV) fund. The purpose of this fund is to provide resources to educate women who are victims of domestic violence. For more information, visit www.lcadv.org.

Line 14 – You may donate all or part of your adjusted overpayment to the Dreams Come True, Inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. For more information, visit www.dctofla.com.

Line 15 – You may donate all or part of your adjusted overpayment to the Sexual Trauma Awareness and Response (STAR) organization to support survivors of sexual trauma, improve systems response, and create social change to end sexual violence. For more information, visit www.star.ngo.

Line 16 – You may donate all or part of your adjusted overpayment to Maddie's Footprints to help families who have experienced miscarriages, stillbirths, or the loss of an infant. For more information, visit www.maddiesfootprints.org.

Line 17 – You may donate all or part of your adjusted overpayment to the University of New Orleans (UNO) Foundation to provide the critical resources for UNO to achieve its mission of providing educational excellence to a diverse undergraduate and graduate student body and creating knowledge through research. For more information, visit www.unofoundation.org.

Line 18 – You may donate all or part of your adjusted overpayment to the Southeastern Louisiana University Foundation to engage in initiatives that help build and advance the reputation of Southeastern and that support strong constituent relationships. For more information, visit www.southeastern.edu/alumni_donors/foundation.

Line 19 – You may donate all or part of your adjusted overpayment to Holden's Hope to support families of infants who have long medical stays in the hospital and families coping with miscarriages, stillbirths, or the loss of an infant. For more information, visit www.holdenshopeforever.org.

Line 20 – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 34.

Instructions for Adjustments to Income, Schedule E

Line 1 – Enter the amount of your Federal AGI. This amount is shown on your Federal Form 1040 or 1040-SR, Line 11. If the amount is less than zero, mark the box on Line 1. Do not use a negative sign with the amount. For example, if your Federal AGI is a \$10,000 loss, mark the box on Line 1 and enter 10,000.

Line 2A – Tax-exempt interest and dividend income reported on your federal return are taxable to Louisiana if ALL of the following conditions are met:

- a. You are filing as a resident of Louisiana.
- b. The interest or dividend income is received from obligations of a state or political subdivision of a state other than Louisiana. Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them and their constituted authorities are exempt from Louisiana taxes.
- c. The obligations were purchased on or after January 1, 1980.

Enter the **TOTAL** taxable interest and dividends. Do not list interest and dividends separately. See Revenue Ruling 11-001 if you have any Build America Bonds.

Line 2B – Enter any previously exempted Louisiana Student Tuition Assistance and Revenue Trust (START) contributions that were refunded to you during 2024 by the Louisiana Office of Student Financial Aid.

Line 2C – Enter any previously exempted Louisiana Student Tuition Assistance and Revenue Trust Grades K-12 (START K12) contributions that were refunded to you during 2024 by the Louisiana Office of Student Financial Aid.

Line 2D – La. R.S. 47:297.14 provides for an exclusion for an individual who is a shareholder, member, or partner of an entity that made the pass-through entity tax election under La. R.S. 47:287.732.2. This election allows S corporations and other entities taxed as partnerships for federal income tax purposes to pay Louisiana income tax at the entity level. The entity must have received LDR's approval of the election. The add-back amount is the Louisiana net operating loss that was reported at the entity level for this tax year that is included on Federal Form 1040 or 1040-SR. You must also include any net operating loss carried forward from a tax year in which the election was made and utilized in this tax year.

Do not include income not taxed at the entity level such as interest and dividend income. See Revenue Information Bulletin 19-019 and LAC 61:1.1001(C)(4) for more information. You must attach a copy of Form R-6981, *Louisiana Statement of Owner's Share of Entity Level Tax Items*, and a pro forma Federal Form 1040 that excludes any income, deductions, or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620. The amount that you can exclude is the difference in Federal AGI calculated on your Federal Form 1040 and the pro forma Federal Form 1040. If the difference is a loss, the loss must be added to your Federal AGI on this line. This amount should be included in the amount on Schedule E, Line 1. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:1.1001.

Line 3 – Add Lines 1, 2A, 2B, 2C, and 2D. If the amount is less than zero, enter zero "0." **This line may not be less than zero.**

EXEMPT INCOME LINES 4A THROUGH 4G

Income items that are considered exempt by Louisiana law to arrive at Louisiana taxable income are referenced individually by a three-digit code. Enter the description, identifying code, and dollar amount in the appropriate spaces on Lines 4A through 4G.

NOTE: Use only the codes referenced in the table on Schedule E. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Exemption Description	Code	Amount
START Savings Program	0 9 E	7 0 0 . 00

CODE	EXEMPTION DESCRIPTION
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- 01E – Interest and Dividends on U.S. Government Obligations** – Enter the amount of interest and dividends received from U.S. government obligations that are included in the amount on Line 1 of Schedule E. Include amounts received from mutual funds which are identified as income from investments in U.S. government obligations. If the amount is not identified specifically, it is taxable and cannot be excluded.
- 02E – Louisiana State Employees' Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Employees' Retirement System. This amount should be included in the amount on Schedule E, Line 1. Indicate the month and year that you or your spouse retired in the appropriate space.
- 03E – Louisiana State Teachers' Retirement Benefits** – Enter the amount of retirement benefits received from the Louisiana State Teachers' Retirement System. This amount should be included in the amount on Schedule E, Line 1. Indicate the month and year that you or your spouse retired in the appropriate space.
- 04E – Federal Retirement Benefits** – Enter the amount of retirement benefits received from a Federal Retirement System, including benefits received from a military survivor benefit plan. This amount should be included in the amount on Schedule E, Line 1. Indicate the month and year that you or your spouse retired in the appropriate space.
- 05E – Other Retirement Benefits** – Enter the amount of retirement benefits received from any retirement systems whose benefits are specifically exempted by law from Louisiana income tax. This includes retirement systems for school employees, State Police, municipal employees and police, parochial employees, firefighters, Assessors, Clerks of Court, District Attorneys, Registrars of Voters, Sheriffs, and certain local retirement systems. In the space provided, enter the name of the retirement system or the statutory citation exempting these benefits from Louisiana income tax. A list of the eligible retirement systems and their statutory citations can be found at www.revenue.louisiana.gov/FAQ/Details/1216. This amount should be included in the amount on Schedule E, Line 1. Indicate the month and year that you or your spouse retired in the appropriate space. You must attach a copy of your 1099-R(s) to your return.
- 06E – Annual Retirement Income Exemption for Taxpayers 65 Years of Age or Older** – Up to \$6,000 of your annual retirement income may be exempted from state taxation if your filing status is single, head of household, married filing separately, or qualifying surviving spouse, and you are 65 years of age or older. If your filing status is **married filing jointly**, both you and your spouse are age 65 years or older, and each of you received annual retirement income, up to \$6,000 of the annual retirement income that each taxpayer receives may be exempt from state taxation. "Annual retirement income" that is taxable to Louisiana is any distributions from a pension, an annuity, or an individual retirement arrangement (IRA) that you receive and report on Federal Form 1040 or 1040-SR, Lines 4b and 5b. Do not include retirement benefits that are coded as 02E, 03E, 04E, or 05E. Enter the name of the payor on the line provided.

If your filing status is single, head of household, married filing separately, or qualifying surviving spouse, determine the exempt amount that should be entered for code 06E by completing the **FIRST COLUMN** of the worksheet provided on the next page.

If your filing status is married filing jointly, determine the exempt amount that should be entered for code 06E by completing **BOTH COLUMNS** of the worksheet provided on the next page.

Instructions for Adjustments to Income, Schedule E ...Continued

CODE	EXEMPTION DESCRIPTION	CODE	EXEMPTION DESCRIPTION
19E	Educational Expenses for a Quality Public Education – La. R.S. 47:297.12 provides a deduction for expenses paid for a quality education for your qualified dependent's enrollment in a public elementary or secondary school. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2024 return or must have been claimed on your 2023 return. To calculate the amount of the deduction, use the 2024 Louisiana School Expense Deduction Worksheet on the back of Schedule E.		<i>Statement of Owner's Share of Entity Level Tax Items</i> , and a pro forma Federal Form 1040 that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIFT-620. The amount that you can exclude is the difference in Federal AGI calculated on your Federal Form 1040 and the pro forma Federal Form 1040. If the difference is a loss, the loss must be added to your Federal AGI on Line 2D. This amount should be included in the amount on Schedule E, Line 1. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1001.
20E	Capital Gain from Sale of Louisiana Business – La. R.S. 47:293(9)(a)(xvii) provides a deduction for net capital gains resulting from the sale or exchange of an equity interest or from the sale or exchange of substantially all of the assets of a nonpublicly traded corporation, partnership, limited liability company, or other organization commercially domiciled in Louisiana. To qualify for the deduction, the taxpayer must have held the business for a minimum of five years immediately prior to the sale or exchange. See LAC 61:I.1312 and Form R-6180, <i>Net Capital Gains Deduction Worksheet</i> , for more information and documentation required to be attached to your return. This amount should be included in the amount on Schedule E, Line 1. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1312.	25E	IRC 280C Expense – La. R.S. 47:293(9)(a)(ix) provides for an exclusion of your IRC 280C expense adjustment. See Revenue Information Bulletin 06-017 for further details. To substantiate the credit, provide LDR with a copy of Federal Form 3800 that indicates the credit plus the appropriate form for the credit. A shareholder of an S corporation or other pass-through entity should attach a copy of the Schedule K-1 to substantiate the credit if the entity did not make the pass-through entity tax election.
21E	Employment of Certain Qualified Disabled Individuals – La. R.S. 47:297.13 provides a deduction for a taxpayer who provides continuous employment to a qualified individual with a disability within this state. Form R-10605, <i>Application for Deduction for Employment of Certain Qualified Disabled Individuals</i> , must be attached to your return.	27E	COVID-19 Relief Benefits – La. R.S. 47:293(9)(a)(xx) provides an exemption for any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit provided directly or indirectly by the state or federal government as a COVID-19 relief benefit if the income was included in the taxpayer's Federal AGI. Benefits may include payments from the Louisiana Main Street Recovery Fund and the Frontline Workers COVID-19 Hazard Pay Rebate Program. See Revenue Information Bulletin 21-019 and Revenue Ruling 22-002. Attach a schedule detailing the source and amount of the excluded benefits and a copy of the Federal Form 1040. This amount should be included in the amount on Schedule E, Line 1.
22E	S Bank Shareholder Income Exclusion – La. R.S. 47:297.3 provides an exclusion for an S Bank shareholder for the portion of the income reported by an S Bank on Federal Form 1120S, Schedule K-1, or the portion of the income reported by an S Bank on an equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in La. R.S. 47:1967. Attach a copy of Schedule K-1 as documentation for the amount excluded. The exclusion is only allowed if the entity did not make the pass-through entity tax election under La. R.S. 47:287.732.2. This amount should be included in the amount on Schedule E, Line 1.	28E	START K12 Savings Program Contributions – La. R.S. 47:293(9)(a)(xxv) provides that any Louisiana Student Tuition Assistance and Revenue Trust K-12 (START K12) account holders with a filing status of single, married filing separately, head of household, and qualifying surviving spouse can exempt up to \$1,200 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can exempt up to \$2,400 per beneficiary from Louisiana taxable income. See Revenue Information Bulletin 22-016 on LDR's website. Amounts deducted that are used to pay costs associated with a student's enrollment in a school or home-schooled are not eligible for the deductions authorized pursuant to La. R.S. 47:297.10, 297.11, and 297.12.
23E	Entity-Level Taxes Paid to Other States – La. R.S. 47:33(6) provides a deduction for an individual partner, member, or shareholder's proportionate share of an entity-level tax paid to other states that is based solely upon net income included in the entity's federal taxable income without any capital component. The deduction is for the taxpayer's share of the tax paid during 2024 and is limited to the extent that the proportionate share of the related income is or was taxed by Louisiana. The deduction is only allowed if the entity did not make the pass-through entity tax election under La. R.S. 47:287.732.2. You cannot take both this deduction and the credit for tax liabilities paid to other state on Schedule C for the same taxes paid. Proof of payment to the other state and copy of the returns filed with the other states must be attached to your return.	29E	Digital Nomad – La. R.S. 47:293(9)(a)(xxii) and 47:297.18 provides that an individual who meets the requirement of a digital nomad is allowed to exclude 50 percent of their gross wages, not to exceed \$150,000. The exemption only applies to gross wages resulting from services performed as a digital nomad and earned from remote work. To qualify as a digital nomad, the individual must establish residency in Louisiana after December 31, 2021, meet other requirements, and apply to LDR to be certificated as a digital nomad. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1357.
24E	Pass-Through Entity Exclusion – La. R.S. 47:297.14 provides for an exclusion for an individual who is a shareholder, member, or partner of an entity that made the pass-through entity tax election under La. R.S. 47:287.732.2. This election allows S corporations and other entities taxed as partnerships for federal income tax purposes to pay Louisiana income tax at the entity level. The entity must have received LDR's approval of the election. See Revenue Information Bulletin 19-019 and LAC 61:I.1001(C)(4) for more information. You must attach a copy of Form R-6981, <i>Louisiana</i>	30E	Certain Adoptions – Only one deduction is allowed per child, and the deduction is in lieu of the \$1,000 dependency deduction. The deduction is taken the year in which the adoption becomes final. La. R.S. 47:297.20 provides a deduction of \$5,000 for a taxpayer who adopts a child who is in foster care, as defined in Children's Code Article 603, or a youth receiving extended foster care services pursuant to the Extended Foster Care Program Act. Attach a copy of the letter you received from DCFS certifying your eligibility.

Instructions for Adjustments to Income, Schedule E ...Continued

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
	Louisiana Revised Statute 47:297.21 provides a deduction of \$5,000 for a taxpayer who adopts an unrelated infant who is less than one year of age through a private agency, as defined in Children's Code Article 1169(1), or through an attorney. The age of the infant is determined at the time of the adoption placement. You cannot take both this deduction and the credit for adoption of unrelated infant on Schedule F for the adoption of the same child. Attach a copy of the adoption order or decree and a letter from the private agency or attorney stating the date of placement. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1927 and 1929.		paid to other states may be deducted on Nonrefundable Priority 1 Credits, Schedule C, Line 1. Nonresidents must use Form IT-540B to determine their Louisiana tax. Part-year residents have the option to file a resident or nonresident return, whichever is more beneficial. Nonresident professional athletes must electronically file Form IT-540B and Schedules NRPA-1 and NRPA-2. Disabled individuals claiming an exemption under La. R.S. 47:59.1 for making adaptations to their home should use this code to deduct the expenses from their gross income. Persons receiving disability income (La. R.S. 47:44.1(B)) for a permanent, total disability may exclude up to \$6,000 of annual disability income from their taxable income. See Revenue Ruling 11-001 if you have any Build America Bonds.
49E	Other – On a separate schedule, list the source and amount of other income included in Schedule E, Line 1, which Louisiana cannot tax. You must attach copies of supporting documentation in order to verify the exemption claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income, regardless of where the income was earned. Credit for taxes		Note: <i>Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax.</i>
		Line 4H	– Add Lines 4A through 4G.
		Line 5	– Subtract Line 4H from Line 3. Enter the result here and on Form IT-540, Line 7. Mark an "X" in the box on Form IT-540, Line 7, indicating that Schedule E was used. If the amount is less than zero, enter zero "0."

Instructions for Refundable Priority 2 Credits, Schedule F

Refundable Priority 2 Credits, Lines 1 through 5 –
Refundable credits available for the tax year ending December 31, 2024, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 1 through 5.

NOTE: Use only the codes referenced in the table on Schedule F. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
School Readiness Child Care Directors and Staff	6 6 F	4 0 0 . 00

Line 5A – If you are claiming the School Readiness Child Care Directors and Staff credit (code 66F), you must enter the facility license number from Form R-10615, *Louisiana School Readiness Tax Credit For Child Care Director and Staff Member*, on Line 5A. Failure to do so will result in processing delays.

Transferable, Refundable Priority 2 Credits, Lines 6 through 8 –
Complete Lines 6 through 8 if you are claiming the Musical and Theatrical Production credit. For Lines 6A, 7A, and 8A, enter the LDR State Certification Number from Form R-6135, for the credit claimed on Lines 6, 7, and 8 respectively. See Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

Line 9 – Add Lines 1 through 8. Also, enter the amount on Form IT-540, Line 16.

CODE	CREDIT DESCRIPTION
52F	Ad Valorem Offshore Vessels – La. R.S. 47:6006.1 allows a refundable credit for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. Copies of the tax assessment, the canceled check in payment of the tax, and a completed Form LAT 11A from the Louisiana Tax Commission must be attached to the return.
54F	Telephone Company Property – La. R.S. 47:6014 allows a refundable credit for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See the Pass-Through Entity Tax Election note under General Information Regarding Tax Credits. See Revenue Information Bulletin 01-004

CODE	CREDIT DESCRIPTION
55F	Prison Industry Enhancement – La. R.S. 47:6018 allows a refundable credit for 72 percent of the state sales and use tax paid by a taxpayer on purchases of specialty apparel items from a private sector Prison Industry Enhancement (PIE) contractor. Contact LDR for further information regarding this credit.
58F	Milk Producers – La. R.S. 47:6032 allows a refundable credit for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration shall be certified by the Louisiana Department of Health to receive the credit. Revenue Information Bulletin 08-014 provides information regarding the credit.
59F	Technology Commercialization – La. R.S. 51:2351 et seq. allows a refundable credit for a qualifying individual or business that invests in the commercialization of Louisiana technology. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
62F	Musical and Theatrical Production – La. R.S. 47:6034 allows a refundable credit for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to the live performance industry. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. This credit can only be claimed on Lines 6 through 8.
65F	School Readiness Child Care Provider – La. R.S. 47:6105 allows a refundable credit for a child care provider who operates a facility or facilities where care is given to foster children in the custody of the Louisiana Department of Children and Family Services or to children who participate in the Child Care Assistance Program administered by the Louisiana Department of Education (LDE). The credit is based on the average monthly number of children

Instructions for Refundable Priority 2 Credits, Schedule F ...Continued

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
	who attended the facility multiplied by an amount based on the quality rating of the child care facility. A copy of the certification from the Department of Education and any applicable K-1 must be attached to the return. For more information regarding this credit, contact LDE. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.		Development to receive certification. A copy of the certification of the credit must be attached to the return. See Revenue Information Bulletin 12-017 on LDR's website.
66F	School Readiness Child Care Directors and Staff – La. R.S. 47:6106 allows a refundable credit for eligible child care directors and eligible child care staff. You must enter the facility license number from Form R-10615 on Line 5A and attach a copy of Form R-10615 to your return. Failure to do so will result in processing delays. The tax credit is based on certain attained qualifications for directors and staff members. The credit amount is variable, and the 2024 amount is posted at www.revenue.louisiana.gov/SchoolReadiness . For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	76F	Stillborn Child – La. R.S. 47:297.19 allows a refundable credit for an individual who experienced a pregnancy loss resulting in spontaneous fetal death (also referred to as stillbirth). The credit is equal to \$2,000 and is claimed for the year in which the stillbirth occurred. The credit can only be claimed on the return of the person listed on the fetal death certificate as the mother. A copy of the certified fetal death certificate must be attached to the return.
67F	School Readiness Business-Supported Child Care – La. R.S. 47:6107 allows a refundable credit for a taxpayer who incurs eligible business-supported child care expenses. The percentage of eligible expenses allowed for the credit depends on the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Copies of canceled checks, receipts, and other documentation containing the following information: the name and Louisiana revenue tax identification number of the child care facility to or for whom the eligible expenses were paid or made, the amount and nature of qualifying expenses at each child care facility as defined in R.S. 47:6102 and the child care facility's quality rating. For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	77F	Funeral and Burial Expense for a Pregnancy-Related Death – La. R.S. 47:297.22 allows a refundable credit for the reasonable funeral and burial expenses associated with the pregnancy-related death of a person. A "pregnancy-related death" means the death of a Louisiana resident while pregnant, during labor and delivery, or within one year after childbirth from a pregnancy complication, a chain of events initiated by the pregnancy, or the aggravation of an unrelated condition by the normal effects of the pregnancy. The credit may be claimed by the estate of the deceased on the deceased person's return or the estate's return and if not, then by the individual who actually paid the funeral and burial expense. The credit is equal to the actual reasonable funeral and burial expenses paid or \$5,000, whichever is less, and is claimed for the year in which the death occurred. Reasonable funeral and burial expenses include costs and fees associated with transportation of the remains, embalming or cremation services, caskets, plots, grave markers, or headstones, funeral home facility and staff services, and other related professional services. It does not include costs and fees associated with flowers, vaults, or urns. A copy of the death certificate, a schedule listing the expenses paid, and copies of the receipts must be attached to the return.
68F	School Readiness Fees and Grants to Resource and Referral Agencies – La. R.S. 47:6107 allows a refundable credit for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit cannot exceed \$5,000 per tax year. Attach a copy of the receipt from the child care resource or referral agency and if applicable, a copy of the Schedule K-1 from the entity that made the donation to substantiate any credit earned from a pass-through entity. For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	78F	Adoption of Unrelated Infant – La. R.S. 47:297.23 allows a refundable credit of \$5,000 for the adoption of a child who is unrelated to the taxpayer and who is less than three years of age. An adoption of an infant from foster care does not qualify for the credit. The credit is taken for the year in which the adoption becomes final. You cannot take both this credit and the deduction for certain adoptions on Schedule E for the adoption of the same child. Attach a copy of the adoption order or decree and a letter from the private agency or attorney stating the date of placement. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1931.
70F	Retention and Modernization – La. R.S. 51:2399.1 et seq. allows a refundable credit for an employer who incurs qualified expenditures to modernize existing operations in Louisiana to retain the business in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	79F	Restaurant Recycling of Oyster Shells – La. R.S. 47:6043 allows a refundable credit for restaurants that donate oyster shells for use in benefitting the environment. The credit is equal to \$1 per 50 pounds of oyster shell material donated or \$2,000 per restaurant, whichever is less. To qualify, the oyster shells must be donated to the Oyster Shell Recycling Program of the Coalition to Restore Coastal Louisiana or any other oyster shell recycling program or activity designated as an approved program or activity by the department. The amount of credits granted by the Department of Revenue is capped at \$100,000 per calendar year. See LAC 61:I.1933 for more information and attach Form R- 90154, <i>Receipt for Restaurant Oyster Shell Recycling Credit</i> , to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1933.
73F	Digital Interactive Media & Software – La. R.S. 47:6022 allows a refundable credit to individuals for the investment in businesses specializing in digital interactive media and software. Taxpayers must apply to the Louisiana Department of Economic	80F	Other Refundable Credit – Reserved for future credits

Instructions for Refundable Priority 4 Credits, Schedule I

Refundable Priority 4 Credits, Lines 1 through 5 –

Additional refundable credits available for the tax year ending December 31, 2024, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 1 through 5.

NOTE: Use only the codes referenced in the table on Schedule I. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Inventory Tax	5 0 F	5 0 0 . 00

Line 6 – Add Lines 1 through 5. Also, enter the amount on Form IT-540, Line 25.

CODE	CREDIT DESCRIPTION
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50F – Inventory Tax – La. R.S. 47:6006 allows a credit for ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. For purposes of the limitations on refundability, members included in a consolidated federal tax return will be treated as one taxpayer. If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. For businesses formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts of \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. Copies of the tax assessment and the canceled check in payment of the

CODE	CREDIT DESCRIPTION
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tax must be attached. The inventory tax credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption program (ITEP) during the same year the inventory taxes were paid. You must attach Form R-10610, *Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors, and Retailers*, to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61.I.1902.

51F – Ad Valorem Natural Gas – La. R.S. 47:6006 allows a credit for ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. For purposes of the limitations on refundability, members included in a consolidated federal tax return will be treated as one taxpayer. If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. For businesses formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts of \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. You must attach Form R-10610, *Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors, and Retailers*, to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61.I.1902.

Instructions for Nonrefundable Priority 3 Credits, Schedule J

Line 1 – If you have claimed a Federal Child Care Credit on Federal Form 1040 or 1040-SR, Schedule 3, Line 2, enter the amount.

Line 2 – Enter the amount of your 2024 Louisiana Nonrefundable Child Care Credit from the Louisiana Nonrefundable Child Care Credit Worksheet. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** See the Louisiana Child Care Credit instructions.

Line 3 – Enter the amount of your Louisiana Nonrefundable Child Care Credit carried forward from 2019 through 2023. The amount of your 2018 Nonrefundable Child Care Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable Child Care Credit Worksheet.

Line 4 – Enter the amount of your Louisiana Nonrefundable School Readiness Credit. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** The amount is determined from your Nonrefundable School Readiness Credit Worksheet. This worksheet must be attached to your return. In the boxes under Line 4, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Line 5 – Enter the amount of your Louisiana Nonrefundable School Readiness Credit carried forward from 2019 through 2023. The amount of your 2018 Nonrefundable School Readiness Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable School Readiness Credit Worksheet.

Additional Nonrefundable Priority 3 Credits, Lines 6 through 11 – Additional nonrefundable credits available for the tax year ending December 31, 2024, are referenced individually by a three-digit code. Please enter the credit description, identifying code and the dollar amount claimed in the appropriate spaces on Lines 6 through 11.

Transferable, Nonrefundable Priority 3 Credits, Lines 12 through 15 – Complete Lines 12 through 15 if you are claiming a transferable credit. For Lines 12A, 13A, 14A, and 15A, enter the State Certification

Number from Form R-6135 for credits claimed on Lines 12 through 15 respectively. See Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

NOTE: Use only the codes referenced in the table on Schedule J. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Inventory Tax Credit Carried Forward	5 0 0	7 2 0 . 00

Line 16 – Add Lines 2 through 15. Also, enter the amount on Form IT-540, Line 20.

CODE	CREDIT DESCRIPTION
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202 – Organ Donation – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your ten (10) year carryover period.

221 – Owner of Accessible and Barrier-Free Home – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your five (5) year carryover period.

224 – New Jobs Credit – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your five (5) year carryover period.

Instructions for Nonrefundable Priority 3 Credits, Schedule J ...Continued

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
228 –	Eligible Re-Entrants – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your five (5) year carryover period.	305 –	Tax Equalization – La. R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.
236 –	Apprenticeship (2007) – This credit was repealed by Act 357 of the 2015 Regular Legislative Session. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your ten (10) year carryover period. Credits earned beginning with the 2022 tax year should be claimed using credit code 463.	310 –	Manufacturing Establishments – La. R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Louisiana Department of Economic Development. A copy of the contract showing the credit granted must be attached to the return.
251 –	Motion Picture Investment – La. R.S. 47:6007(C)(1) provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified motion picture production. Taxpayers taking this credit may attach Form R-10611, <i>Motion Picture Investment Tax Credit Schedule</i> , as documentation for this credit. You must certify certain requirements in order to use the credit. See RIB 23-023 for more information, and attach Form R-90150, <i>Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit</i> , to your return. For information on the cap, see www.revenue.louisiana.gov/CreditCaps . This credit can only be claimed on Lines 12 through 15.	399 –	Other – Reserved for future credits
252 –	Research and Development – La. R.S. 47:6015 provides a credit for any taxpayer who earned the credit based on participation in the Small Business Technology Transfer or the Small Business Innovation Research Grant program. This credit can only be claimed on Lines 12 through 15.	412 –	Refund by Utilities – La. R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers.
253 –	Historic Structures – La. R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in either a downtown development or a cultural district, or a historic structure contributing to the National Register of Historic Places. Refer to Revenue Information Bulletin 14-007 and 14-007A on LDR's website. This credit can only be claimed on Lines 12 through 15.	424 –	Donation to School Tuition Organization – La. R.S. 47:6301 provides a credit for donations made to a school tuition organization that provides scholarships to qualified students to attend a qualified school. Form R-10604, <i>Receipt for Donations to School Tuition Organization Tax Credit</i> , must be attached to your return. See Revenue Information Bulletin 18-024 for more information. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute.
257 –	Capital Company – La. R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Louisiana Office of Financial Institutions. A copy of the certification must be attached to the return. This credit can only be claimed on Lines 12 through 15.	454 –	QMC Music Job Creation Credit – La. R.S. 47:6023 provides a credit to a Qualifying Music Company (QMC) that is a music publisher, sound recording studio, booking agent, or artist management that is engaged directly or indirectly in the production, distribution, and promotion of music. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. The credit is limited to 50 percent of the taxpayer's tax liability.
258 –	LA Community Development Financial Institution (LCDFI) – La. R.S. 51:3085 et seq. provides a credit for certain investments in an LCDFI to encourage the expansion of businesses in economically distressed areas. The Louisiana Office of Financial Institutions administers this program. This credit can only be claimed on Lines 12 through 15.	457 –	Neighborhood Assistance – La. R.S. 47:35 and 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in Louisiana. The credit is equal to 50 percent of the amount contributed and cannot exceed \$180,000.
261 –	Motion Picture Infrastructure – La. R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. You must certify certain requirements in order to use the credit. See RIB 23-023 for more information and attach Form R-90150, <i>Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit</i> , to your return. For information on the cap, see www.revenue.louisiana.gov/CreditCaps . This credit can only be claimed on Lines 12 through 15.	458 –	Research and Development – La. R.S. 47:6015(K) provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities or for a taxpayer who employs fewer than 50 employees and who meets the requirements of La. R.S. 47:6015(B)(3)(i). Beginning with the 2018 tax year, credits earned based upon participation in the Small Business Technology Transfer program or the Small Business Innovative Research Grant program should be claimed using credit code 252. The credit is obtained through the Louisiana Department of Economic Development, and documentation from that agency must be attached to the return. See Revenue Information Bulletin 15-019 on LDR's website.
262 –	Angel Investor – La. R.S. 47:6020 provides a credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses on or after January 1, 2011. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. See Revenue Information Bulletin 12-009 on LDR's website. This credit can only be claimed on Lines 12 through 15.	459 –	Ports of Louisiana Import Export Cargo – La. R.S. 47:6036(I) provides a credit to individuals to encourage the use of state port facilities in Louisiana. The credit is based on the number of tons of qualified cargo imported and exported from or to manufacturing, fabrication, assembly, distribution, processing, or warehousing facilities located in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
299 –	Other – Reserved for future credits	460 –	LA Import – La. R.S. 47:6036.1 provides a credit to encourage the utilization of Louisiana public port facilities for cargo imports and the development of new port infrastructure facilities for the manufacturing, distribution, and warehousing of imported goods. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.

Instructions for Nonrefundable Priority 3 Credits, Schedule J ...Continued

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
461	LA Work Opportunity – La. R.S. 47:287.750 provides a credit for a business that hires participants in the work release programs provided for in La. R.S. 15:711, 1111, 1199.9, and 1199.10. The Louisiana Department of Public Safety or applicable sheriff must certify that the eligible business employed an eligible re-entrant who is participating in a work release program on or after January 1, 2021, in an eligible job for 12 consecutive months. A copy of the certification of the credit must be attached to the return.		must be attached to the return as documentation of the credit. See Revenue Information Bulletin 24-009 on LDR’s website. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by statute.
462	Youth Jobs – La. R.S. 47:6028 provides a credit for a business that hires one or more eligible youth on or after July 1, 2021. To earn the credit, the eligible youth must work at least three (3) consecutive months in a full-time or part-time position at the business. The credit is equal to \$1,250 for each eligible youth hired in a full-time position or \$750 for each eligible youth hired in a part-time position. Taxpayers must apply to the Department to receive certification. A copy of the certification of the credit must be attached to the return. See LAC 61:I.1921 for more information. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by LAC 61:I.1921.	500	Inventory Tax Credit Carried Forward and ITEP – La. R.S. 47:6006 provides a credit for ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Manufacturers, distributors, or retailers should use this code for the carryforward of unused nonrefundable credits (not current year credit) from 2015 through 2023. Manufacturers who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and members of their federal consolidated group should use this code for the carryforward of unused nonrefundable credits from 2015 through 2023 and the current year credit calculated on the 2024 Form R-10610-ITE, <i>Schedule of Ad Valorem Tax Credit Claimed by ITEP Manufacturers for Ad Valorem Tax Paid on Inventory</i> , which must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by LAC 61:I.1902.
463	Apprenticeship (2022) – La. R.S. 47:6033 provides a credit to employers for \$1.25 for each hour of employment of an eligible apprentice, limited to \$1,250 for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. Use this code for Apprenticeship credits earned for employment of eligible apprentices after December 31, 2021. Attach a copy of Form R-90005, <i>Apprenticeship Tax Credit Employer Certification</i> , and the required documentation as listed on that form. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by LAC 61:I.1909.	502	Ad Valorem Natural Gas Credit Carried Forward – La. R.S. 47:6006 provides a credit for ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. Use this code for the carryforward of unused nonrefundable credits (not current year credit) from 2015 through 2023.
464	Donation to Qualified Foster Care Charitable Organization – La. R.S. 47:6042 provides a credit for donations made to a qualifying foster care charitable organization that provides services to a child in a foster care placement program established by the Department of Children and Family Services. The credit is for the amount of the donation used to provide the service, limited to \$50,000. Form R-68009, <i>Receipt for Donations to Qualifying Foster Care Charitable Organization Credit</i> , must be attached to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by LAC 61:I.1925.	504	Atchafalaya Trace – La. R.S. 25:1226.4 provides a credit to certain heritage-based cottage industries that have entered into a contract with the State Board of Commerce and Industry. A copy of the contract must be attached to the return.
465	Firearm Safety Devices – La. R.S. 47:297.24 provides a credit for the purchase of one or more firearm safety devices from a federally licensed dealer in a single transaction. Only one credit can be earned per return in a tax year. The credit is for the amount paid for the qualifying items, including sales tax, limited to \$500. “Firearm” means any pistol, revolver, rifle, shotgun, machine gun, submachine gun, black powder weapon, or assault rifle which is designed to fire or is capable of firing fixed cartridge ammunition or from which a shot or projectile is discharged by an explosive. “Firearm safety device” means a safe, gun safe, gun case, lock box, or other device that is designed to be or can be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means. Only \$500,000 in credits can be granted in a year. A copy of the receipt	506	Cane River Heritage – La. R.S. 47:6026 provides a credit for a heritage-based cottage industry located or to be located in the Cane River Heritage Area Development Zone. The taxpayer must enter into a contract with the Louisiana Department of Culture, Recreation, and Tourism, and a copy of the contract must be attached to the return.
		508	Ports of Louisiana Investor – La. R.S. 47:6036(C) provides a credit to individuals to encourage investment in state port facilities in Louisiana. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.
		510	Enterprise Zone – La. R.S. 51:1781 et seq. provides a credit for private sector investments in certain areas that are designated as “Enterprise Zones.” The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer’s failure to provide information or documentation required by statute.
		550	Recycling Credit – La. R.S. 47:6005 provides a credit for the purchase of certain equipment or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality, and a copy of the certification must be attached to the return.
		599	Other – Reserved for future credits

Interest and Penalty Calculation Worksheets

You will be charged interest and penalties if you do not pay all amounts due on or before the due date.

1. A 2024 calendar year return is due on or before May 15, 2025, and receives an automatic six month extension to November 15, 2025.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year and receive an automatic six month extension.
3. If the due date falls on a weekend or legal state holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your income tax is not paid by the due date, you will be charged interest on the unpaid tax until the balance is paid in full. The interest rate is variable, and the 2025 interest rate is posted on LDR’s website on Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*.

Interest Calculation Worksheet		
1	Number of days late from the due date	
2	Daily interest rate (See Form R-1111.)	0. _____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540, Line 38)	.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form IT-540, Line 42.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a return on or before the extended due date of November 15, 2025. The penalty is five percent of the tax for each 30 days, or fraction thereof, during which the failure to file continues which is calculated from the original due date. Therefore, if you file after the extended due date, the delinquent filing penalty that will be assessed is the maximum of 25 percent of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Total penalty percentage	.25
2	Amount you owe (Form IT-540, Line 38)	.00
3	Total amount of delinquent filing penalty due (Multiply Line 2 by Line 1 and enter the result on Form IT-540, Line 43.)	.00

Important Notice: The sum of both the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due. Thirty-day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These penalties are based on the date LDR receives the return or payment. In addition to the delinquent penalties, you may also incur an accuracy-related penalty under La. R.S. 47:1604.1 if circumstances indicate negligent failure to comply with rules and regulations.

Delinquent Payment Penalty – If you fail to pay the tax due by the due date of May 15, 2025, a delinquent payment penalty of 0.5 percent of the tax not paid by the due date will accrue for each 30 days, or fraction thereof, during which the failure to pay continues. This penalty cannot exceed 25 percent of the tax due. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from the due date	
2	Divide Line 1 by 30 days.	÷30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540, Line 38)	.00
7	Total amount of delinquent payment penalty (Multiply Line 6 by Line 5, and enter the result on Form IT-540, Line 44.)	.00

Underpayment Penalty – Louisiana imposes an underpayment penalty on an individual’s failure to sufficiently pay income tax throughout the year by withholding or declaration payments. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must complete Form R-210R, *Underpayment of Individual Income Tax Penalty Computation*, and attach the completed form to your return. See Revenue Information Bulletin 04-004 for the definition of farmer for purposes of applying underpayment penalty.

Line 32 – Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year, in accordance with La. R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2024 Form R-210R available on LDR’s website and enter the amount from Line 19 on Line 32. Attach the completed Form R-210R to your return. If you are a farmer, mark the box on Line 32.

Line 45 – If you have a tax deficiency, you may be charged an underpayment penalty. Complete the 2024 Form R-210R and enter the amount from Line 19 on Line 45. Attach the completed Form R-210R to your return. If you are a farmer, mark the box on Line 45.

2024 Louisiana Child Care Credit Instructions

Louisiana Revised Statute 47:297.4 allows a state tax credit for child and dependent care expenses allowed by Internal Revenue Code Section 21. The credit is refundable for taxpayers whose Federal Adjusted Gross Income is \$25,000 or less and is nonrefundable for taxpayers whose Federal Adjusted Gross Income is more than \$25,000.

INCOME EQUAL TO OR LESS THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is \$25,000 or less are allowed a refundable credit whether or not a federal child care credit has been claimed. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same laws and rules of Internal Revenue Code Section 21 that govern the federal child care credit for the 2024 taxable year. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet to compute your refundable credit. See instructions for the worksheet below.

INCOME GREATER THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is greater than \$25,000 are allowed a credit against their Louisiana income tax liability for a certain percentage of their federal child care credit. If you are unable to claim the credit in the year in which it is earned, the unused portion of the credit can be used over the next five years. Use Lines 1 through 15 of the 2024 Louisiana Nonrefundable Child Care Credit Worksheet to compute your 2024 nonrefundable credit and to appropriately claim any carry forward you may have from previous years.

REFUNDABLE CHILD CARE CREDIT INSTRUCTIONS

1. Your Federal Adjusted Gross Income must be \$25,000 or less to claim a Louisiana refundable child care credit. If you did not file and claim a federal child care credit, you may still file for and receive a refundable Louisiana Child Care Credit, if you meet certain criteria. In order to qualify for the Louisiana credit, you must meet the **same tests** for earned income, qualifying dependents, and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
 - A. Your filing status must be single, head of household, qualifying surviving spouse, or married filing jointly. See item number 3 below for information on married filing separately.
 - B. The care was provided to your dependent child to allow you and your spouse if married filing jointly, to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
 - C. The qualifying child must be under age 13.
 - D. The person who provided the care cannot be your spouse, the parent of the qualifying child, or a person whom you can claim as a dependent. If your child provided the care, he cannot be your dependent and must be age 19 or older by the end of 2024.

3. If your filing status is married filing separately, you will be considered single for purposes of calculating the credit if all of the following apply:

- A. You lived apart from your spouse during the last 6 months of 2024.
- B. Your qualifying dependent child lived in your home for more than half of 2024.
- C. You provided over half the cost of keeping up your home.

If you meet all these requirements and meet the requirements of 2(B), 2(C), and 2(D), you are eligible for the credit.

4. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing.

DEFINITIONS

Qualifying Child – A child under age 13 who can be claimed as a dependent by the taxpayer. If the child turned 13 during the year, the child qualifies for the part of the year he was under age 13.

Qualified Expenses – Amounts paid for household services and care of the qualifying person while the taxpayer worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless the reimbursement was included in the taxpayer's income. Prepaid expenses are treated as paid in the year the care was provided. Do not include the following as qualified expenses for 2024:

1. Expenses incurred in 2023 but did not pay until 2024
2. Expenses incurred in 2024 but did not pay until 2025
3. Expenses prepaid in 2024 for care to be provided in 2025

Dependent Care Benefits – These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Also, dependent care benefits include the fair market value of care in a daycare facility provided or sponsored by your employer and any pre-tax contributions you made under a dependent care flexible spending arrangement (FSA). Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2024 Forms W-2 in box 10.

Earned Income – Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from self-employment. A net loss from self-employment reduces earned income. Earned income also includes strike benefits, any disability pay you report as wages, and other taxable compensation. You can elect to include nontaxable combat pay in earned income. Earned income does not include pensions and annuities, social security payments, workers' compensation, interest, dividends, unemployment compensation, scholarship or fellowship grants, nontaxable workfare payment, or any amount received for work while an inmate in a penal institution.

For additional definitions, details, and information, see the Internal Revenue Service's Publication 503.

2024 Louisiana Nonrefundable School Readiness Credit Worksheet Instructions

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under La. R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program

administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614, *Louisiana School Readiness Tax Credit*, which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Rating, and the rating award date. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

RESIDENT

LOUISIANA INDIVIDUAL INCOME TAX BOOKLET



CHECK YOUR REFUND STATUS:

Visit www.revenue.louisiana.gov/refund
or call 1-888-829-3071.
Available 24 hours a day.



FILE YOUR TAXES ONLINE:

Use Louisiana Taxpayer Access Point (LaTAP).
Visit www.revenue.louisiana.gov/LaTAP.
It's fast, easy, and absolutely free.

2024 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
0	4,500	0	0	0	0	0	0	0	0
4,500	4,750	2	0	0	0	0	0	0	0
4,750	5,000	7	0	0	0	0	0	0	0
5,000	5,250	12	0	0	0	0	0	0	0
5,250	5,500	16	0	0	0	0	0	0	0
5,500	5,750	21	2	0	0	0	0	0	0
5,750	6,000	25	7	0	0	0	0	0	0
6,000	6,250	30	12	0	0	0	0	0	0
6,250	6,500	35	16	0	0	0	0	0	0
6,500	6,750	39	21	2	0	0	0	0	0
6,750	7,000	44	25	7	0	0	0	0	0
7,000	7,250	49	30	12	0	0	0	0	0
7,250	7,500	53	35	16	0	0	0	0	0
7,500	7,750	58	39	21	2	0	0	0	0
7,750	8,000	62	44	25	7	0	0	0	0
8,000	8,250	67	49	30	12	0	0	0	0
8,250	8,500	72	53	35	16	0	0	0	0
8,500	8,750	76	58	39	21	2	0	0	0
8,750	9,000	81	62	44	25	7	0	0	0
9,000	9,250	86	67	49	30	12	0	0	0
9,250	9,500	90	72	53	35	16	0	0	0
9,500	9,750	95	76	58	39	21	2	0	0
9,750	10,000	99	81	62	44	25	7	0	0
10,000	10,250	104	86	67	49	30	12	0	0
10,250	10,500	109	90	72	53	35	16	0	0
10,500	10,750	113	95	76	58	39	21	2	0
10,750	11,000	118	99	81	62	44	25	7	0
11,000	11,250	123	104	86	67	49	30	12	0
11,250	11,500	127	109	90	72	53	35	16	0
11,500	11,750	132	113	95	76	58	39	21	2
11,750	12,000	136	118	99	81	62	44	25	7
12,000	12,250	141	123	104	86	67	49	30	12
12,250	12,500	146	127	109	90	72	53	35	16
12,500	12,750	152	134	115	97	78	60	41	23
12,750	13,000	161	143	124	106	87	69	51	32
13,000	13,250	170	151	133	114	96	77	59	40
13,250	13,500	179	160	142	123	105	86	68	49
13,500	13,750	187	169	150	132	113	95	76	58
13,750	14,000	196	178	159	141	122	104	85	67
14,000	14,250	205	186	168	149	131	112	94	75
14,250	14,500	214	195	177	158	140	121	103	84
14,500	14,750	222	204	185	167	148	130	111	93
14,750	15,000	231	213	194	176	157	139	120	102
15,000	15,250	240	221	203	184	166	147	129	110
15,250	15,500	249	230	212	193	175	156	138	119
15,500	15,750	257	239	220	202	183	165	146	128
15,750	16,000	266	248	229	211	192	174	155	137

2024 LOUISIANA TAX TABLE - Single or Married Filing Separately (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
39,750	40,000	1,106	1,088	1,069	1,051	1,032	1,014	995	977
40,000	40,250	1,115	1,096	1,078	1,059	1,041	1,022	1,004	985
40,250	40,500	1,124	1,105	1,087	1,068	1,050	1,031	1,013	994
40,500	40,750	1,132	1,114	1,095	1,077	1,058	1,040	1,021	1,003
40,750	41,000	1,141	1,123	1,104	1,086	1,067	1,049	1,030	1,012
41,000	41,250	1,150	1,131	1,113	1,094	1,076	1,057	1,039	1,020
41,250	41,500	1,159	1,140	1,122	1,103	1,085	1,066	1,048	1,029
41,500	41,750	1,167	1,149	1,130	1,112	1,093	1,075	1,056	1,038
41,750	42,000	1,176	1,158	1,139	1,121	1,102	1,084	1,065	1,047
42,000	42,250	1,185	1,166	1,148	1,129	1,111	1,092	1,074	1,055
42,250	42,500	1,194	1,175	1,157	1,138	1,120	1,101	1,083	1,064
42,500	42,750	1,202	1,184	1,165	1,147	1,128	1,110	1,091	1,073
42,750	43,000	1,211	1,193	1,174	1,156	1,137	1,119	1,100	1,082
43,000	43,250	1,220	1,201	1,183	1,164	1,146	1,127	1,109	1,090
43,250	43,500	1,229	1,210	1,192	1,173	1,155	1,136	1,118	1,099
43,500	43,750	1,237	1,219	1,200	1,182	1,163	1,145	1,126	1,108
43,750	44,000	1,246	1,228	1,209	1,191	1,172	1,154	1,135	1,117
44,000	44,250	1,255	1,236	1,218	1,199	1,181	1,162	1,144	1,125
44,250	44,500	1,264	1,245	1,227	1,208	1,190	1,171	1,153	1,134
44,500	44,750	1,272	1,254	1,235	1,217	1,198	1,180	1,161	1,143
44,750	45,000	1,281	1,263	1,244	1,226	1,207	1,189	1,170	1,152
45,000	45,250	1,290	1,271	1,253	1,234	1,216	1,197	1,179	1,160
45,250	45,500	1,299	1,280	1,262	1,243	1,225	1,206	1,188	1,169
45,500	45,750	1,307	1,289	1,270	1,252	1,233	1,215	1,196	1,178
45,750	46,000	1,316	1,298	1,279	1,261	1,242	1,224	1,205	1,187
46,000	46,250	1,325	1,306	1,288	1,269	1,251	1,232	1,214	1,195
46,250	46,500	1,334	1,315	1,297	1,278	1,260	1,241	1,223	1,204
46,500	46,750	1,342	1,324	1,305	1,287	1,268	1,250	1,231	1,213
46,750	47,000	1,351	1,333	1,314	1,296	1,277	1,259	1,240	1,222
47,000	47,250	1,360	1,341	1,323	1,304	1,286	1,267	1,249	1,230
47,250	47,500	1,369	1,350	1,332	1,313	1,295	1,276	1,258	1,239
47,500	47,750	1,377	1,359	1,340	1,322	1,303	1,285	1,266	1,248
47,750	48,000	1,386	1,368	1,349	1,331	1,312	1,294	1,275	1,257
48,000	48,250	1,395	1,376	1,358	1,339	1,321	1,302	1,284	1,265
48,250	48,500	1,404	1,385	1,367	1,348	1,330	1,311	1,293	1,274
48,500	48,750	1,412	1,394	1,375	1,357	1,338	1,320	1,301	1,283
48,750	49,000	1,421	1,403	1,384	1,366	1,347	1,329	1,310	1,292
49,000	49,250	1,430	1,411	1,393	1,374	1,356	1,337	1,319	1,300
49,250	49,500	1,439	1,420	1,402	1,383	1,365	1,346	1,328	1,309
49,500	49,750	1,447	1,429	1,410	1,392	1,373	1,355	1,336	1,318
49,750	50,000	1,456	1,438	1,419	1,401	1,382	1,364	1,345	1,327
50,000	50,250	1,466	1,447	1,429	1,410	1,392	1,373	1,355	1,336
50,250	50,500	1,476	1,458	1,439	1,421	1,402	1,384	1,365	1,347
50,500	50,750	1,487	1,469	1,450	1,432	1,413	1,395	1,376	1,358
50,750	51,000	1,498	1,479	1,461	1,442	1,424	1,405	1,387	1,368

Plus 4.25% of Tax Table Income in Excess of \$51,000

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
27,750	28,000	686	668	649	631	612	594	575	557
28,000	28,250	695	676	658	639	621	602	584	565
28,250	28,500	704	685	667	648	630	611	593	574
28,500	28,750	712	694	675	657	638	620	601	583
28,750	29,000	721	703	684	666	647	629	610	592
29,000	29,250	730	711	693	674	656	637	619	600
29,250	29,500	739	720	702	683	665	646	628	609
29,500	29,750	747	729	710	692	673	655	636	618
29,750	30,000	756	738	719	701	682	664	645	627
30,000	30,250	765	746	728	709	691	672	654	635
30,250	30,500	774	755	737	718	700	681	663	644
30,500	30,750	782	764	745	727	708	690	671	653
30,750	31,000	791	773	754	736	717	699	680	662
31,000	31,250	800	781	763	744	726	707	689	670
31,250	31,500	809	790	772	753	735	716	698	679
31,500	31,750	817	799	780	762	743	725	706	688
31,750	32,000	826	808	789	771	752	734	715	697
32,000	32,250	835	816	798	779	761	742	724	705
32,250	32,500	844	825	807	788	770	751	733	714
32,500	32,750	852	834	815	797	778	760	741	723
32,750	33,000	861	843	824	806	787	769	750	732
33,000	33,250	870	851	833	814	796	777	759	740
33,250	33,500	879	860	842	823	805	786	768	749
33,500	33,750	887	869	850	832	813	795	776	758
33,750	34,000	896	878	859	841	822	804	785	767
34,000	34,250	905	886	868	849	831	812	794	775
34,250	34,500	914	895	877	858	840	821	803	784
34,500	34,750	922	904	885	867	848	830	811	793
34,750	35,000	931	913	894	876	857	839	820	802
35,000	35,250	940	921	903	884	866	847	829	810
35,250	35,500	949	930	912	893	875	856	838	819
35,500	35,750	957	939	920	902	883	865	846	828
35,750	36,000	966	948	929	911	892	874	855	837
36,000	36,250	975	956	938	919	901	882	864	845
36,250	36,500	984	965	947	928	910	891	873	854
36,500	36,750	992	974	955	937	918	900	881	863
36,750	37,000	1,001	983	964	946	927	909	890	872
37,000	37,250	1,010	991	973	954	936	917	899	880
37,250	37,500	1,019	1,000	982	963	945	926	908	889
37,500	37,750	1,027	1,009	990	972	953	935	916	898
37,750	38,000	1,036	1,018	999	981	962	944	925	907
38,000	38,250	1,045	1,026	1,008	989	971	952	934	915
38,250	38,500	1,054	1,035	1,017	998	980	961	943	924
38,500	38,750	1,062	1,044	1,025	1,007	988	970	951	933
38,750	39,000	1,071	1,053	1,034	1,016	997	979	960	942
39,000	39,250	1,080	1,061	1,043	1,024	1,006	987	969	950
39,250	39,500	1,089	1,070	1,052	1,033	1,015	996	978	959
39,500	39,750	1,097	1,079	1,060	1,042	1,023	1,005	986	968

2024 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Surviving Spouse (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:								
		1	2	3	4	5	6	7	8	
0	9,000		0	0	0	0	0	0	0	0
9,000	9,250		2	0	0	0	0	0	0	0
9,250	9,500		7	0	0	0	0	0	0	0
9,500	9,750		12	0	0	0	0	0	0	0
9,750	10,000		16	0	0	0	0	0	0	0
10,000	10,250		21	2	0	0	0	0	0	0
10,250	10,500		25	7	0	0	0	0	0	0
10,500	10,750		30	12	0	0	0	0	0	0
10,750	11,000		35	16	0	0	0	0	0	0
11,000	11,250		39	21	2	0	0	0	0	0
11,250	11,500		44	25	7	0	0	0	0	0
11,500	11,750		49	30	12	0	0	0	0	0
11,750	12,000		53	35	16	0	0	0	0	0
12,000	12,250		58	39	21	2	0	0	0	0
12,250	12,500		62	44	25	7	0	0	0	0
12,500	12,750		67	49	30	12	0	0	0	0
12,750	13,000		72	53	35	16	0	0	0	0
13,000	13,250		76	58	39	21	2	0	0	0
13,250	13,500		81	62	44	25	7	0	0	0
13,500	13,750		86	67	49	30	12	0	0	0
13,750	14,000		90	72	53	35	16	0	0	0
14,000	14,250		95	76	58	39	21	2	0	0
14,250	14,500		99	81	62	44	25	7	0	0
14,500	14,750		104	86	67	49	30	12	0	0
14,750	15,000		109	90	72	53	35	16	0	0
15,000	15,250		113	95	76	58	39	21	2	0
15,250	15,500		118	99	81	62	44	25	7	0
15,500	15,750		123	104	86	67	49	30	12	0
15,750	16,000		127	109	90	72	53	35	16	0
16,000	16,250		132	113	95	76	58	39	21	0
16,250	16,500		136	118	99	81	62	44	25	0
16,500	16,750		141	123	104	86	67	49	30	0
16,750	17,000		146	127	109	90	72	53	35	0
17,000	17,250		150	132	113	95	76	58	39	0
17,250	17,500		155	136	118	99	81	62	44	0
17,500	17,750		160	141	123	104	86	67	49	0
17,750	18,000		164	146	127	109	90	72	53	0
18,000	18,250		169	150	132	113	95	76	58	0
18,250	18,500		173	155	136	118	99	81	62	0
18,500	18,750		178	160	141	123	104	86	67	0
18,750	19,000		183	164	146	127	109	90	72	0
19,000	19,250		187	169	150	132	113	95	76	0
19,250	19,500		192	173	155	136	118	99	81	0
19,500	19,750		197	178	160	141	123	104	86	0
19,750	20,000		201	183	164	146	127	109	90	0
20,000	20,250		206	187	169	150	132	113	95	0
20,250	20,500		210	192	173	155	136	118	99	0
20,500	20,750		215	197	178	160	141	123	104	0

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
20,750	21,000		220	201	183	164	146	127	109
21,000	21,250		224	206	187	169	150	132	113
21,250	21,500		229	210	192	173	155	136	118
21,500	21,750		234	215	197	178	160	141	123
21,750	22,000		238	220	201	183	164	146	127
22,000	22,250		243	224	206	187	169	150	132
22,250	22,500		247	229	210	192	173	155	136
22,500	22,750		252	234	215	197	178	160	141
22,750	23,000		257	238	220	201	183	164	146
23,000	23,250		261	243	224	206	187	169	150
23,250	23,500		266	247	229	210	192	173	155
23,500	23,750		271	252	234	215	197	178	160
23,750	24,000		275	257	238	220	201	183	164
24,000	24,250		280	261	243	224	206	187	169
24,250	24,500		284	266	247	229	210	192	173
24,500	24,750		289	271	252	234	215	197	178
24,750	25,000		294	275	257	238	220	201	183
25,000	25,250		300	282	263	245	226	208	189
25,250	25,500		309	291	272	254	235	217	198
25,500	25,750		318	299	281	262	244	225	207
25,750	26,000		327	308	290	271	253	234	216
26,000	26,250		335	317	298	280	261	243	224
26,250	26,500		344	326	307	289	270	252	233
26,500	26,750		353	334	316	297	279	260	242
26,750	27,000		362	343	325	306	288	269	251
27,000	27,250		370	352	333	315	296	278	259
27,250	27,500		379	361	342	324	305	287	268
27,500	27,750		388	369	351	332	314	295	277
27,750	28,000		397	378	360	341	323	304	286
28,000	28,250		405	387	368	350	331	313	294
28,250	28,500		414	396	377	359	340	322	303
28,500	28,750		423	404	386	367	349	330	312
28,750	29,000		432	413	395	376	358	339	321
29,000	29,250		440	422	403	385	366	348	329
29,250	29,500		449	431	412	394	375	357	338
29,500	29,750		458	439	421	402	384	365	347
29,750	30,000		467	448	430	411	393	374	356
30,000	30,250		475	457	438	420	401	383	364
30,250	30,500		484	466	447	429	410	392	373
30,500	30,750		493	474	456	437	419	400	382
30,750	31,000		502	483	465	448	428	409	391
31,000	31,250		510	492	473	455	436	418	399
31,250	31,500		519	501	482	464	445	427	408
31,500	31,750		528	509	491	472	454	435	417
31,750	32,000		537	518	500	481	463	444	426
32,000	32,250		545	527	508	490	471	453	434
32,250	32,500		554	536	517	499	480	462	443
32,500	32,750		563	544	526	507	489	470	452

2024 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Surviving Spouse (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
32,750	33,000	572	553	535	516	498	479	461	
33,000	33,250	580	562	543	525	506	488	469	
33,250	33,500	589	571	552	534	515	497	478	
33,500	33,750	598	579	561	542	524	505	487	
33,750	34,000	607	588	570	551	533	514	496	
34,000	34,250	615	597	578	560	541	523	504	
34,250	34,500	624	606	587	569	550	532	513	
34,500	34,750	633	614	596	577	559	540	522	
34,750	35,000	642	623	605	586	568	549	531	
35,000	35,250	650	632	613	595	576	558	539	
35,250	35,500	659	641	622	604	585	567	548	
35,500	35,750	668	649	631	612	594	575	557	
35,750	36,000	677	658	640	621	603	584	566	
36,000	36,250	685	667	648	630	611	593	574	
36,250	36,500	694	676	657	639	620	602	583	
36,500	36,750	703	684	666	647	629	610	592	
36,750	37,000	712	693	675	656	638	619	601	
37,000	37,250	720	702	683	665	646	628	609	
37,250	37,500	729	711	692	674	655	637	618	
37,500	37,750	738	719	701	682	664	645	627	
37,750	38,000	747	728	710	691	673	654	636	
38,000	38,250	755	737	718	700	681	663	644	
38,250	38,500	764	746	727	709	690	672	653	
38,500	38,750	773	754	736	717	699	680	662	
38,750	39,000	782	763	745	726	708	689	671	
39,000	39,250	790	772	753	735	716	698	679	
39,250	39,500	799	781	762	744	725	707	688	
39,500	39,750	808	789	771	752	734	715	697	
39,750	40,000	817	798	780	761	743	724	706	
40,000	40,250	825	807	788	770	751	733	714	
40,250	40,500	834	816	797	779	760	742	723	
40,500	40,750	843	824	806	787	769	750	732	
40,750	41,000	852	833	815	796	778	759	741	
41,000	41,250	860	842	823	805	786	768	749	
41,250	41,500	869	851	832	814	795	777	758	
41,500	41,750	878	859	841	822	804	785	767	
41,750	42,000	887	868	850	831	813	794	776	
42,000	42,250	895	877	858	840	821	803	784	
42,250	42,500	904	886	867	849	830	812	793	
42,500	42,750	913	894	876	857	839	820	802	
42,750	43,000	922	903	885	866	848	829	811	
43,000	43,250	930	912	893	875	856	838	819	
43,250	43,500	939	921	902	884	865	847	828	
43,500	43,750	948	929	911	892	874	855	837	
43,750	44,000	957	938	920	901	883	864	846	
44,000	44,250	965	947	928	910	891	873	854	
44,250	44,500	974	956	937	919	900	882	863	
44,500	44,750	983	964	946	927	909	890	872	

2024 LOUISIANA TAX TABLE - Married Filing Jointly or Qualifying Surviving Spouse (Filing Status Box 2 or 5)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least		Your Louisiana tax is:							
but less than		1	2	3	4	5	6	7	8
80,750	81,000	2,252	2,233	2,215	2,196	2,178	2,159	2,141	2,114
81,000	81,250	2,260	2,242	2,223	2,205	2,186	2,168	2,149	2,114
81,250	81,500	2,269	2,251	2,232	2,214	2,195	2,177	2,158	2,114
81,500	81,750	2,278	2,259	2,241	2,222	2,204	2,185	2,167	2,114
81,750	82,000	2,287	2,268	2,250	2,231	2,213	2,194	2,176	2,114
82,000	82,250	2,295	2,277	2,258	2,240	2,221	2,203	2,184	2,114
82,250	82,500	2,304	2,286	2,267	2,249	2,230	2,212	2,193	2,114
82,500	82,750	2,313	2,294	2,276	2,257	2,239	2,220	2,202	2,114
82,750	83,000	2,322	2,303	2,285	2,266	2,248	2,229	2,211	2,114
83,000	83,250	2,330	2,312	2,293	2,275	2,256	2,238	2,219	2,114
83,250	83,500	2,339	2,321	2,302	2,284	2,265	2,247	2,228	2,114
83,500	83,750	2,348	2,329	2,311	2,292	2,274	2,255	2,237	2,114
83,750	84,000	2,357	2,338	2,320	2,301	2,283	2,264	2,246	2,114
84,000	84,250	2,365	2,347	2,328	2,310	2,291	2,273	2,254	2,114
84,250	84,500	2,374	2,356	2,337	2,319	2,300	2,282	2,263	2,114
84,500	84,750	2,383	2,364	2,346	2,327	2,309	2,290	2,272	2,114
84,750	85,000	2,392	2,373	2,355	2,336	2,318	2,299	2,281	2,114
85,000	85,250	2,400	2,382	2,363	2,345	2,326	2,308	2,289	2,114
85,250	85,500	2,409	2,391	2,372	2,354	2,335	2,317	2,298	2,114
85,500	85,750	2,418	2,399	2,381	2,362	2,344	2,325	2,307	2,114
85,750	86,000	2,427	2,408	2,390	2,371	2,353	2,334	2,316	2,114
86,000	86,250	2,435	2,417	2,398	2,380	2,361	2,343	2,324	2,114
86,250	86,500	2,444	2,426	2,407	2,389	2,370	2,352	2,333	2,114
86,500	86,750	2,453	2,434	2,416	2,397	2,379	2,360	2,342	2,114
86,750	87,000	2,462	2,443	2,425	2,406	2,388	2,369	2,351	2,114
87,000	87,250	2,470	2,452	2,433	2,415	2,396	2,378	2,359	2,114
87,250	87,500	2,479	2,461	2,442	2,424	2,405	2,387	2,368	2,114
87,500	87,750	2,488	2,469	2,451	2,432	2,414	2,395	2,377	2,114
87,750	88,000	2,497	2,478	2,460	2,441	2,423	2,404	2,386	2,114
88,000	88,250	2,505	2,487	2,468	2,450	2,431	2,413	2,394	2,114
88,250	88,500	2,514	2,496	2,477	2,459	2,440	2,422	2,403	2,114
88,500	88,750	2,523	2,504	2,486	2,467	2,449	2,430	2,412	2,114
88,750	89,000	2,532	2,513	2,495	2,476	2,458	2,439	2,421	2,114
89,000	89,250	2,540	2,522	2,503	2,485	2,466	2,448	2,429	2,114
89,250	89,500	2,549	2,531	2,512	2,494	2,475	2,457	2,438	2,114
89,500	89,750	2,558	2,539	2,521	2,502	2,484	2,465	2,447	2,114
89,750	90,000	2,567	2,548	2,530	2,511	2,493	2,474	2,456	2,114
90,000	90,250	2,575	2,557	2,538	2,520	2,501	2,483	2,464	2,114
90,250	90,500	2,584	2,566	2,547	2,529	2,510	2,492	2,473	2,114
90,500	90,750	2,593	2,574	2,556	2,537	2,519	2,500	2,482	2,114
90,750	91,000	2,602	2,583	2,565	2,546	2,528	2,509	2,491	2,114
91,000	91,250	2,610	2,592	2,573	2,555	2,536	2,518	2,499	2,114
91,250	91,500	2,619	2,601	2,582	2,564	2,545	2,527	2,508	2,114
91,500	91,750	2,628	2,609	2,591	2,572	2,554	2,535	2,517	2,114
91,750	92,000	2,637	2,618	2,600	2,581	2,563	2,544	2,526	2,114
92,000	92,250	2,645	2,627	2,608	2,590	2,571	2,553	2,534	2,114
92,250	92,500	2,654	2,636	2,617	2,599	2,580	2,562	2,543	2,114
92,500	92,750	2,663	2,644	2,626	2,607	2,589	2,570	2,552	2,114

Plus 4.25% of Tax Table Income in Excess of \$101,000

2024 LOUISIANA TAX TABLE- Head of Household (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6F. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

If your Louisiana tax table income (Line 9 of Form IT-540)		and the total exemptions claimed on Line 6F is:							
		1	2	3	4	5	6	7	8
is at least	but less than	Your Louisiana tax is:							
32,750	33,000	778	759	741	722	696	661	626	591
33,000	33,250	787	768	750	731	704	669	634	599
33,250	33,500	795	777	758	740	713	678	643	608
33,500	33,750	804	786	767	749	722	687	652	617
33,750	34,000	813	794	776	757	731	696	661	626
34,000	34,250	822	803	785	766	739	704	669	634
34,250	34,500	830	812	793	775	748	713	678	643
34,500	34,750	839	821	802	784	757	722	687	652
34,750	35,000	848	829	811	792	766	731	696	661
35,000	35,250	857	838	820	801	774	739	704	669
35,250	35,500	865	847	828	810	783	748	713	678
35,500	35,750	874	856	837	819	792	757	722	687
35,750	36,000	883	864	846	827	801	766	731	696
36,000	36,250	892	873	855	836	809	774	739	704
36,250	36,500	900	882	863	845	818	783	748	713
36,500	36,750	909	891	872	854	827	792	757	722
36,750	37,000	918	899	881	862	836	801	766	731
37,000	37,250	927	908	890	871	844	809	774	739
37,250	37,500	935	917	898	880	853	818	783	748
37,500	37,750	944	926	907	889	862	827	792	757
37,750	38,000	953	934	916	897	871	836	801	766
38,000	38,250	962	943	925	906	879	844	809	774
38,250	38,500	970	952	933	915	888	853	818	783
38,500	38,750	979	961	942	924	897	862	827	792
38,750	39,000	988	969	951	932	906	871	836	801
39,000	39,250	997	978	960	941	914	879	844	809
39,250	39,500	1,005	987	968	950	923	888	853	818
39,500	39,750	1,014	996	977	959	932	897	862	827
39,750	40,000	1,023	1,004	986	967	941	906	871	836
40,000	40,250	1,032	1,013	995	976	949	914	879	844
40,250	40,500	1,040	1,022	1,003	985	958	923	888	853
40,500	40,750	1,049	1,031	1,012	994	967	932	897	862
40,750	41,000	1,058	1,039	1,021	1,002	976	941	906	871
41,000	41,250	1,067	1,048	1,030	1,011	984	949	914	879
41,250	41,500	1,075	1,057	1,038	1,020	993	958	923	888
41,500	41,750	1,084	1,066	1,047	1,029	1,002	967	932	897
41,750	42,000	1,093	1,074	1,056	1,037	1,011	976	941	906
42,000	42,250	1,102	1,083	1,065	1,046	1,019	984	949	914
42,250	42,500	1,110	1,092	1,073	1,055	1,028	993	958	923
42,500	42,750	1,119	1,101	1,082	1,064	1,037	1,002	967	932
42,750	43,000	1,128	1,109	1,091	1,072	1,046	1,011	976	941
43,000	43,250	1,137	1,118	1,100	1,081	1,054	1,019	984	949
43,250	43,500	1,145	1,127	1,108	1,090	1,063	1,028	993	958
43,500	43,750	1,154	1,136	1,117	1,099	1,072	1,037	1,002	967
43,750	44,000	1,163	1,144	1,126	1,107	1,081	1,046	1,011	976
44,000	44,250	1,172	1,153	1,135	1,116	1,089	1,054	1,019	984
44,250	44,500	1,180	1,162	1,143	1,125	1,098	1,063	1,028	993
44,500	44,750	1,189	1,171	1,152	1,134	1,107	1,072	1,037	1,002

Plus 4.25% of Tax Table Income in Excess of \$51,000

Enter your Social Security Number. 

SCHEDULE J – 2024 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040 or 1040-SR, Schedule 3, Line 2. This amount will be used to compute your 2024 Louisiana Nonrefundable Child Care Credit.	1	<input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	2024 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the <i>Nonrefundable Child Care Credit Worksheet</i> .	2	<input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2019 THROUGH 2023 – See the <i>Nonrefundable Child Care Credit Worksheet</i> .	3	<input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	2024 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the <i>Nonrefundable School Readiness Credit Worksheet</i> . 5 Star <input type="text"/> 4 Star <input type="text"/> 3 Star <input type="text"/> 2 Star <input type="text"/>	4	<input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2019 THROUGH 2023 – See the <i>Nonrefundable School Readiness Credit Worksheet</i> .	5	<input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions*.

	Credit Description	Credit Code	Amount of Credit Claimed
6		<input type="text"/>	6 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7		<input type="text"/>	7 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8		<input type="text"/>	8 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
9		<input type="text"/>	9 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10		<input type="text"/>	10 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
11		<input type="text"/>	11 <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Description	Code
Organ Donation	202
Owner of Accessible and Barrier-Free Home	221
New Jobs Credit	224
Eligible Re-Entrants	228
Apprenticeship (2007)	236
Tax Equalization	305
Manufacturing Establishments	310
Other	399

Description	Code
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454
Neighborhood Assistance	457
Research and Development	458
Ports of Louisiana Import Export Cargo	459
LA Import	460
LA Work Opportunity	461

Description	Code
Youth Jobs	462
Apprenticeship (2022)	463
Donation to Qualified Foster Care Charitable Organization	464
Firearm Safety Devices	465
Inventory Tax Credit Carried Forward and ITEP	500
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504
Cane River Heritage	506

Description	Code
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599

CONTINUE ON NEXT PAGE. 





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2024 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
-----------	------------------------

Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See the Louisiana Child Care Credit instructions.

1. Care Provider Information Schedule – Complete columns A through E for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614, *Louisiana School Readiness Tax Credit*, in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2024 Publication 503 for information on “Due Diligence.” Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing. If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

A	B	C	D	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
				.00
				.00
				.00
				.00
				.00

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2024 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G	H
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2024 for the person listed in column (F)
First	Last		
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 13A.	3		.00																												
4	Enter your earned income. See the definitions in the instructions.	4		.00																												
5	If married filing jointly, enter your spouse's earned income. (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5		.00																												
6	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540, Line 13B.	6		.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1, if filed.	7		.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X _____	
If Line 7 is:	over	but not over	decimal amount																													
	\$0	\$15,000	.35																													
	\$15,000	\$17,000	.34																													
	\$17,000	\$19,000	.33																													
	\$19,000	\$21,000	.32																													
	\$21,000	\$23,000	.31																													
	\$23,000	\$25,000	.30																													
9	Multiply Line 6 by the decimal amount on Line 8.	9		.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																													
11	Enter this amount on Form IT-540, Line 13.	11		.00																												





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2024 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540)

Your Name Social Security Number

Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under La. R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614, Louisiana School Readiness Tax Credit, which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2024 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540, Line 13.

- 1. Enter the amount of 2024 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2024, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

Table with 2 columns: (A) Quality Rating, (B) Percentages for Star Rating. Rows include Five Star (200% (2.0)), Four Star (150% (1.5)), Three Star (100% (1.0)), Two Star (50% (.50)), and One Star (0% (.00)).

- 2. Enter the number of your qualified dependents under age six who attended a:
Five Star Facility and multiply the number by 2.0 (i)
Four Star Facility and multiply the number by 1.5 (ii)
Three Star Facility and multiply the number by 1.0 (iii)
Two Star Facility and multiply the number by .50 (iv)
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 14. 4 .00

On Form IT-540, Line 14, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2024 Louisiana Earned Income Credit Worksheet

Louisiana Revised Statute 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC).

- 1. Federal Earned Income Credit - Enter the amount from Federal Form 1040 or 1040-SR, Line 27. 1 .00
2. Multiply Line 1 above by 5 percent, round to the nearest dollar, and enter the result on Line 3. 2 X .05
3. Enter this amount on Form IT-540, Line 15. 3 .00





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2024 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.	1		.00										
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:40%; text-align: center;">Federal Adjusted Gross Income</th> <th style="width:20%; text-align: center;">Percentage</th> <th style="width:40%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$25,001 – \$35,000</td> <td style="text-align: center;">30% (.30)</td> <td rowspan="3" style="text-align: center; vertical-align: middle;">X . _____</td> </tr> <tr> <td style="text-align: center;">\$35,001 – \$60,000</td> <td style="text-align: center;">10% (.10)</td> </tr> <tr> <td style="text-align: center;">over \$60,000</td> <td style="text-align: center;">10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage		\$25,001 – \$35,000	30% (.30)	X . _____	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A		
Federal Adjusted Gross Income	Percentage													
\$25,001 – \$35,000	30% (.30)	X . _____												
\$35,001 – \$60,000	10% (.10)													
over \$60,000	10% (.10)													
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2024. Proceed to Line 3.	2		.00										
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2024.	2A		.00										
3	Enter the amount of Louisiana income tax from Form IT-540, Line 18.	3		.00										
4	If Line 3 is equal to zero, your entire Child Care Credit for 2024 (Line 2 or 2A above) will be carried forward to 2025. Also, any available carryforward from 2019 through 2023 will be carried forward to 2025. If Line 3 is equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 2 and 3. Stop here; you are finished with the worksheet.	4												
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2019 through 2023 utilized for 2024.														
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00										
6	Enter the amount of any Child Care Credit Carryforward from 2019 through 2023.	6		.00										
7	Subtract Line 6 from Line 5.	7		.00										
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2024 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540, Schedule J, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2019 through 2023 that can be carried forward to 2025. Also, your entire Child Care Credit for 2024 (Line 2 or 2A above) will be carried forward to 2025. Stop here; you are finished with the worksheet.	8		.00										
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2019 through 2023 plus any amount of your 2024 Child Care Credit.														
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540, Schedule J, Line 3.	9												
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00										
11	Enter the amount of your 2024 Child Care Credit (Line 2 or Line 2A above).	11		.00										
12	Subtract Line 11 from Line 10.	12		.00										
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2024 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540, Schedule J, Line 2. Stop here; you are finished with the worksheet.	13												
Use Line 14 to determine what amount of your 2024 Child Care Credit you can claim.														
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2024 Child Care Credit. Enter the amount from Line 10 above on Form IT-540, Schedule J, Line 2.	14												
Use Line 15 to determine the amount of your 2024 Child Care Credit to be carried forward to 2025.														
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2025. Enter the result here and keep this amount for your records.	15		.00										





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
-----------	------------------------

2024 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

See instructions on page 14.

1	Enter the amount of 2024 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2024, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 40px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 40px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 40px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 40px;">Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540, Schedule J, Line 4, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____ . _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2024.	4		.00
5	Enter the amount from Form IT-540, Line 18.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Schedule J, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2024 (Line 4) will be carried forward to 2025. Also, any available carryforward from 2019 through 2023 will be carried forward to 2025. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2019 through 2023 utilized for 2024.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2019 through 2023.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2024 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Schedule J, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2019 through 2023 that can be carried forward to 2025. Also, your entire School Readiness Credit for 2024 (Line 4) will be carried forward to 2025. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2019 through 2023 plus any amount of your 2024 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Schedule J, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2024 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2024 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2024 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2024 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
Use Line 19 to determine the amount of your 2024 School Readiness Credit to be carried forward to 2025.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2025. Enter the result here and keep this amount for your records.	19		.00



Mark Box:

IT-540 (Page 1 of 4)

IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

2024 LOUISIANA RESIDENT

- Name Change
- Decedent Filing
- Spouse Decedent
- Address Change
- Amended Return
- NOL Carryback

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including rural route)		Unit Type	Number
City, Town, or APO		State	ZIP
Foreign Nation, if not United States (Do not abbreviate.)			

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

Decedent's Date of Death

Spouse's Date of Death

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying surviving spouse**.

If the qualifying person is not your dependent, enter name here. _____

6 EXEMPTIONS:

6A Yourself 65 or older Blind Qualifying Surviving Spouse **Total of 6A & 6B**

6B Spouse 65 or older Blind

6C DEPENDENTS – Enter dependent information below. If you have more than six dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here.

6C

First Name	Last Name	Social Security Number	Relationship to You	Birth Date (mm/dd/yyyy)

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **EXEMPTIONS** – Total of 6A, 6B, and 6C **6D**

6E **DEPENDENTS FOR CERTAIN ADOPTIONS DEDUCTION** – Enter the number of dependents included on Line 6C for whom you are claiming the Deduction for Certain Adoptions. **6E**

Enter name here. _____

6F **TOTAL EXEMPTIONS** – Subtract Line 6E from Line 6D. **6F**

FOR OFFICE USE ONLY

Field Flag



Enter your Social Security Number.

SSN input boxes

If you are not required to file a federal return, indicate wages here.

Wages input boxes

Mark this box and enter zero "0" on Line 12.

Mark this box

Table with 12 rows: 7 FEDERAL ADJUSTED GROSS INCOME, 8A FEDERAL ITEMIZED DEDUCTIONS, 8B FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES, 8C FEDERAL STANDARD DEDUCTION, 8D EXCESS FEDERAL ITEMIZED DEDUCTIONS, 9 YOUR LOUISIANA TAX TABLE INCOME, 10 YOUR LOUISIANA INCOME TAX, 11 NONREFUNDABLE PRIORITY 1 CREDITS, 12 TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS

Form input boxes for lines 7-12

Table with 5 rows: 13 2024 LOUISIANA REFUNDABLE CHILD CARE CREDIT, 13A Enter the qualified expense amount, 13B Enter the amount from the Refundable Child Care Credit Worksheet, 14 2024 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT, 15 EARNED INCOME CREDIT, 16 OTHER REFUNDABLE PRIORITY 2 CREDITS, 17 TOTAL REFUNDABLE PRIORITY 2 CREDITS

Form input boxes for lines 13-17

Table with 4 rows: 18 TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS, 19 OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS, 20 NONREFUNDABLE PRIORITY 3 CREDITS, 21 ADJUSTED LOUISIANA INCOME TAX

Form input boxes for lines 18-21

CONTINUE ON NEXT PAGE.

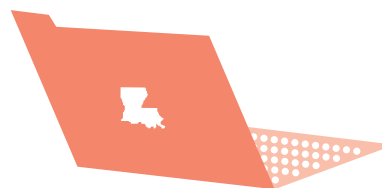


Enter the first 4 letters of your last name in these boxes.

Last name input boxes

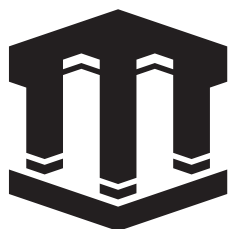
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