WHAT'S NEW FOR LOUISIANA 2024 INDIVIDUAL INCOME TAX?

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 61:1.1933 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 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

- 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.
- 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
- 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.
- 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.

- 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.
- 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.
- 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

- A 2024 calendar year return is due on or before May 15, 2025.
- Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
- 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.
- Because this form is read by a machine, enter your numbers inside the boxes like this:



- 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:I.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.

. 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

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 passthrough 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:I.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

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

CODE CREDIT DESCRIPTION

- 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

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:I.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:I.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

CODE

EXEMPTION DESCRIPTION

- O1E 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.
- O6E 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.

CODE EXEMPTION DESCRIPTION CODE EXEMPTION DESCRIPTION

Worksheet for Code 06E	Taxpayer	Spouse
Enter retirement income you received and reported on Federal Form 1040 or 1040-SR, Lines 4b and 5b. Enter taxpayer's amount on Line 1(a) and enter spouse's amount on Line 1(b).	a.	b.
2. Enter retirement income you received and reported as codes 02E, 03E, 04E, and 05E of Schedule E. Enter taxpayer's amount on Line 2(a) and enter spouse's amount on Line 2(b).		
3. Subtract Line 2 from Line 1.		
Maximum exemption for individuals 65 or older	\$6,000	\$6,000
5. For each taxpayer 65 or older, enter the amount from Line 3 or Line 4, whichever is less.		

- 6. If your filing status is single, head of household, married filing separately, or qualifying surviving spouse, enter the amount from Line 5(a) above on Schedule E and code as 06E. If your filing status is married filing jointly, add the amounts on Lines 5(a) and 5(b) above and enter the result on Schedule E and code as 06E.
- 07E Taxable Amount of Social Security Social security benefits that are taxed on your federal return are exempt from Louisiana tax. Enter the amount shown on your Federal Form 1040 or 1040-SR, Line 6b.
- 08E Native American Income LAC 61:I.1303 provides that income derived from sources on the reservation that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe's reservation shall be exempted from Louisiana individual income tax. The income derived from sources outside of the reservation, including sources outside of Louisiana, that have been earned or received by an enrolled member of a federally recognized Indian tribe residing on that tribe's reservation is taxable for Louisiana individual income tax purposes. Income earned by a member of a federally recognized tribe residing off of the tribe's reservation in Louisiana is taxable regardless of the income source. Additionally, an enrolled member of a federally recognized Indian tribe who resides on the reservation for a portion of the year and resides off the reservation for a portion of the year is taxed based on where the enrolled member resided when the income was earned.
- 09E START Savings Program Contributions La. R.S. 47:293(9)(a) (vi) provides that any Louisiana Student Tuition Assistance and Revenue Trust (START) account holders with a filing status of single, married filing separately, head of household, and qualifying surviving spouse can exempt up to \$2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can exempt up to \$4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. See Revenue Information Bulletin 06-003 on LDR's website. The exemption for amounts contributed to a START K12 account is reported using code 28E.
- 10E Military Pay Exclusion La. R.S. 47:293(9)(e) provides an exclusion to Louisiana residents who were on active duty in the U.S. armed forces for 120 or more consecutive days. The exempt portion is the compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty, up to \$50,000. Example: If on January 15, 2024, you went on active duty and continuously remained on active duty at least through May 13, 2024, (120 days) during which you served 40 days in Louisiana and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to \$50,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive

- days of active duty with your 2024 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer.
- 11E Road Home La. R.S. 47:293(9)(a)(i) provides that any grant, loan, or other benefit directly or indirectly provided to a taxpayer by the Disaster Recovery Unit of the Office of Community Development shall be excluded if the income was included in the taxpayer's Federal AGI. Benefits may include payments from Restore Louisiana for recovery from the Great Flood of 2016. This amount should be included in the amount on Schedule E, Line 1.
- 13E Recreation Volunteer La. R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who volunteer for recreation departments. To qualify for this exclusion, the taxpayer must serve as a volunteer for 30 or more hours during the taxable year and must be registered as a volunteer with a recreation department operated by the state of Louisiana or a political subdivision of the state. The recreation department must certify that the taxpayer served as a volunteer and was not compensated for their services.
- 14E Volunteer Firefighter La. R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who serve as volunteer firefighters. To qualify for this exclusion, the taxpayer must complete 24 hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. To substantiate the exclusion, a taxpayer should retain either a membership card with the taxpayer's name and the applicable tax year, a lifetime membership card, or a copy of the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program and a certificate or other document provided to the taxpayer noting the date of the training, the topic covered, the duration of the training, and name and contact information of the person providing the training to support the continuing education requirements.
- 16E Voluntary Retrofit Residential Structure La. R.S. 47:293(9)(a) (xiii) provides an exclusion for a taxpayer who voluntarily retrofits an existing residential structure on which the homestead exemption is claimed for ad valorem tax purposes, and the structure is not rental property. The exclusion is for 50 percent of the cost paid or incurred on or after January 1, 2007, less the value of any other state, municipal, or federally sponsored financial incentives and is limited to \$5,000 per retrofitted residential structure. To qualify, the voluntary retrofitting must not be a construction, reconstruction, alteration, or repair of an existing residential structure and must comply with the State Uniform Construction Code. See Revenue Information Bulletin 09-007 and 23-028 for more information.
- 17E Elementary and Secondary School Tuition La. R.S. 47:297.10 provides a deduction for expenses paid for your qualified dependent's enrollment in a nonpublic elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university. 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 F
- 18E Educational Expenses for Home-Schooled Children La. R.S. 47:297.11 provides a deduction for expenses paid for home-schooling your qualified dependent. 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.

- 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.
- 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 61:1.1312 and Form R-6180, Net Capital Gains Deduction Worksheet, 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.
- 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, Application for Deduction for Employment of Certain Qualified Disabled Individuals, must be attached to your return.
- 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.
- 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.
- 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, 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 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 61:1.1001.
- 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.
- 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.
- 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.
- 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.
- 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 61:1.1927 and 1929.

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

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.

Note: Depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax.

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 DescriptionCodeAmount of Credit ClaimedSchool Readiness Child
Care Directors and Staff66F400

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

on LDR's website. Copies of the tax assessment, the canceled check in payment of the tax, and a schedule stating which entity paid the tax and obtained the credit on the taxpayer's behalf must be attached. 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 61:1.1905.

- 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

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 61:1.1903.

- 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.
- 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.
- 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 61:1.1903.
- 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 statute.
- 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

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.

- 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.
- 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.
- 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 61:1.1931.
- 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, Receipt for Restaurant Oyster Shell Recycling Credit, 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.
- 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 DescriptionCodeAmount of Credit ClaimedInventory Tax5 0 F5 0 0

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

CODE CREDIT DESCRIPTION

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

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

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

CODE CREDIT DESCRIPTION

- 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.

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.
- 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.
- 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, Motion Picture Investment Tax Credit Schedule, 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, Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit, 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.
- 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.
- 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.
- 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.
- 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.
- 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, Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit, 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.
- 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.
- 299 Other Reserved for future credits

- 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.
- 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.
- 399 Other Reserved for future credits
- **412 Refund by Utilities –** La. R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers.
- 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, Receipt for Donations to School Tuition Organization Tax Credit, 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.
- 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.
- 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.
- 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.
- 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.
- 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.

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- 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.
- 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.
- 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 apprentice 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, Apprenticeship Tax Credit Employer Certification, 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.
- 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, Receipt for Donations to Qualifying Foster Care Charitable Organization Credit, 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 61:1.1925.
- 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

- 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.
- 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, Schedule of Ad Valorem Tax Credit Claimed by ITEP Manufacturers for Ad Valorem Tax Paid on Inventory, 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.
- 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
- 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.
- 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.

- A 2024 calendar year return is due on or before May 15, 2025, and receives an automatic six month extension to November 15, 2025.
- 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.
- 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 Workshe	et
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	on 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
	· · · · · · · · · · · · · · · · · · ·	

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 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	ar	ind the	total exe	emptions	and the total exemptions claimed on Line	on Line 6	6F is:		If ye tax
(Line 9 of Form 17-540)	7		3	4	2	9	7	8	(Line
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		7	0	0	0	0	0	0	17,
		12	0	0	0	0	0	0	17,
		16	0	0	0	0	0	0	18,
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		53	35	16	0	0	0	0	20,
		28	39	21	2	0	0	0	20,
	-	62	44	25	7	0	0	0	20,
9,250 86	-1	29	49	30	12	0	0	0	20,
6,500		72	23	35	16	0	0	0	21,
	11	92	28	33	21	2	0	0	21,
	-	81	62	44	52	7	0	0	21,
	-	98	29	49	30	12	0	0	21,
		06	72	53	35	16	0	0	22,
	-	92	92	28	39	21	2	0	22,
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13,000 161	÷	143	124	106	87	69	20	32	24,
13,250 170	Ť	151	133	114	96	77	29	40	24.7
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14,000 196	-	178	159	141	122	104	85	29	25,
14,250 205	۱~	186	168	149	131	112	94	75	25,
14,500 214	۱ -	195	177	158	140	121	103	84	26,0
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	2	213	194	176	157	139	120	102	26,
	12	221	203	184	166	147	129	110	. 56,
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	ά	239	220	202	183	165	146	128	27,
	Ġ	248	229	211	192	174	155	137	27,

8		and th	ne total ex	xemptions	s claimed	and the total exemptions claimed on Line 6F is:	: is:		If your Louisiana	ouisiana		and th	and the total exemptions claimed on Line	emptions	claimed	on Line 6	6F is:
9 40)	-	7	က	4	ro	9	7	8	tax table (Line 9 of F	tax table income (Line 9 of Form IT-540)	-	7	ო	4	ro	9	7
s than		-	7,4	Your Louisian	ana tax is				is at least	but less than			Your	ur Louisia	Louisiana tax is:		
1,500	0	0	0	0	0	0	0	0	16,000	16,250	275	256	238	219	201	182	16
1,750	2	0	0	0	0	0	0	0	16,250	16,500	284	265	247	228	210	191	173
2,000	7	0	0	0	0	0	0	0	16,500	16,750	292	274	255	237	218	200	18.
5,250	12	0	0	0	0	0	0	0	16,750	17,000	301	283	264	246	227	509	190
2,500	16	0	0	0	0	0	0	0	17,000	17,250	310	291	273	254	236	217	198
5,750	21	2	0	0	0	0	0	0	17,250	17,500	319	300	282	263	245	226	208
9,000	25	7	0	0	0	0	0	0	17,500	17,750	327	309	290	272	253	235	216
3,250	30	12	0	0	0	0	0	0	17,750	18,000	336	318	299	281	262	244	228
9,500	35	16	0	0	0	0	0	0	18,000	18,250	345	326	308	289	271	252	234
3,750	39	21	2	0	0	0	0	0	18,250	18,500	354	335	317	298	280	261	243
2,000	44	25	7	0	0	0	0	0	18,500	18,750	362	344	325	307	288	270	25.
7,250	49	30	12	0	0	0	0	0	18,750	19,000	371	353	334	316	297	279	260
2,500	53	35	16	0	0	0	0	0	19,000	19,250	380	361	343	324	306	287	269
7,750	28	39	21	2	0	0	0	0	19,250	19,500	389	370	352	333	315	296	278
3,000	62	44	25	7	0	0	0	0	19,500	19,750	397	379	360	342	323	305	286
3,250	29	49	30	12	0	0	0	0	19,750	20,000	406	388	369	351	332	314	296
3,500	72	53	35	16	0	0	0	0	20,000	20,250	415	396	378	359	341	322	307
3,750	9/	28	39	21	2	0	0	0	20,250	20,500	424	405	387	368	350	331	313
9,000	81	62	44	25	7	0	0	0	20,500	20,750	432	414	395	377	358	340	32.
9,250	98	29	49	30	12	0	0	0	20,750	21,000	441	423	404	386	367	349	330
9,500	06	72	53	35	16	0	0	0	21,000	21,250	450	431	413	394	376	357	338
9,750	92	92	28	39	21	2	0	0	21,250	21,500	459	440	422	403	385	366	348
000,0	66	81	62	44	25	7	0	0	21,500	21,750	467	449	430	412	393	375	326
0,250	104	98	29	49	30	12	0	0	21,750	22,000	476	458	439	421	402	384	365
009'0	109	06	72	53	35	16	0	0	22,000	22,250	485	466	448	429	411	392	374
0,750	113	92	92	58	39	21	2	0	22,250	22,500	494	475	457	438	420	401	383
000'ı	118	66	81	62	44	25	7	0	22,500	22,750	205	484	465	447	428	410	39.
1,250	123	104	98	29	49	30	12	0	22,750	23,000	511	493	474	456	437	419	400
1,500	127	109	06	72	53	35	16	0	23,000	23,250	520	201	483	464	446	427	408
1,750	132	113	92	92	28	39	21	2	23,250	23,500	529	510	492	473	455	436	418
2,000	136	118	66	81	62	44	25	7	23,500	23,750	537	519	200	482	463	445	426
2,250	141	123	104	98	29	49	30	12	23,750	24,000	546	528	209	491	472	454	436
2,500	146	127	109	90	7.2	23	35	16	24,000	24,250	555	536	518	499	481	462	447
2,750	761	134	2 3	16	2 0	00	4 7	23	24,250	24,500	204	242	720	200	490	1/4	40,
3,000	101	143	124	106	/8	000	20	32	24,500	24,750	2/5	554	222	719	498	480	46
3,250	0/1	151	55.	114	96	//	56	40	24,750	25,000	192	263	544	526	207	489	7
3,500	179	160	142	123	105	86	89	49	25,000	25,250	290	571	253	534	216	497	478
3,750	187	169	120	132	113	92	9/	28	25,250	25,500	299	280	295	543	525	206	488
1,000	196	178	159	141	122	104	82	29	25,500	25,750	209	589	220	222	533	212	496
1,250	205	186	168	149	131	112	94	75	25,750	26,000	616	298	579	561	542	524	506
1,500	214	195	177	158	140	121	103	84	26,000	26,250	625	909	288	269	551	532	514
1,750	222	204	182	167	148	130	111	93	26,250	26,500	634	615	297	218	260	541	523
2,000	231	213	194	176	157	139	120	102	26,500	26,750	642	624	605	287	268	220	53.
5,250	240	221	203	184	166	147	129	110	26,750	27,000	651	633	614	296	222	559	54(
9,500	249	230	212	193	175	156	138	119	27,000	27,250	099	641	623	604	286	292	548
9,750	257	239	220	202	183	165	146	128	27,250	27,500	699	650	632	613	262	226	228
000'9	266	248	229	211	192	174	155	137	27,500	27,750	229	629	640	622	603	585	266

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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 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.

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: is:	7		575	584	593	601	610	619	628	989	645	654	663	671	089	689	869	902	715	724	733	741	750	759	768	276	785	794	803	811	820	829	838	846	855	873	881	890	899	806	916	925	934	943	951	096	696	978	986
n Line 6F	9		594	602	611	620	629	637	949	655	664	672	681	069	669	707	716	725	734	742	751	260	692	777	786	795	804	812	821	830	839	847	856	865	8/4	891	006	606	917	926	935	944	952	961	920	626	286	966	1,005
and the total exemptions claimed on Line 6F	2	na tax is:	612	621	630	638	647	929	665	673	682	691	200	208	717	726	735	743	752	761	220	778	787	962	802	813	822	831	840	848	857	998	875	883	892	910	918	927	936	945	953	962	971	980	988	997	1,006	1,015	1,023
emptions	4	Your Louisiana tax	631	639	648	657	999	674	683	692	701	209	718	727	736	744	753	762	771	779	788	797	806	814	823	832	841	849	828	867	876	884	893	905	116	918	937	946	954	963	972	981	686	866	1,007	1,016	1,024	1,033	1,042
e total ex	က	Yo	649	658	299	675	684	693	702	710	719	728	737	745	754	763	772	780	789	798	807	815	824	833	842	820	829	898	877	882	894	903	912	920	626	930	955	964	973	985	066	666	1,008	1,017	1,025	1,034	1,043	1,052	1,060
and th	8		899	929	685	694	203	711	720	729	738	746	755	764	773	781	790	799	808	816	825	834	843	851	860	869	878	988	895	904	913	921	930	939	948	956	974	983	991	1,000	1,009	1,018	1,026	1,035	1,044	1,053	1,061	1,070	1,079
	-		989	695	704	712	721	730	739	747	756	765	774	782	791	800	808	817	826	832	844	852	861	870	879	887	968	902	914	922	931	940	949	957	966	984	666	1,001	1,010	1,019	1,027	1,036	1,045	1,054	1,062	1,071	1,080	1,089	1,097
uisiana	rm IT-540)	but less than	28,000	28,250	28,500	28,750	29,000	29,250	29,500	29,750	30,000	30,250	30,500	30,750	31,000	31,250	31,500	31,750	32,000	32,250	32,500	32,750	33,000	33,250	33,500	33,750	34,000	34,250	34,500	34,750	35,000	35,250	35,500	35,750	36,000	36.500	36.750	37,000	37,250	37,500	37,750	38,000	38,250	38,500	38,750	39,000	39,250	39,500	39,750
If your Louisiana	(Line 9 of Form IT-540)	is at least	27,750	28,000	28,250	28,500	28,750	29,000	29,250	29,500	29,750	30,000	30,250	30,500	30,750	31,000	31,250	31,500	31,750	32,000	32,250	32,500	32,750	33,000	33,250	33,500	33,750	34,000	34,250	34,500	34,750	32,000	35,250	35,500	35,750	36.250	36.500	36,750	37,000	37,250	37,500	37,750	38,000	38,250	38,500	38,750	39,000	39,250	39,500

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(Line 9 of F	(Line 9 of Form IT-540)	1	7	က	4	Ŋ	9	7	œ
is at least	but less than			Y	our Louisi	Your Louisiana tax is.			
39,750	40,000	1,106	1,088	1,069	1,051	1,032	1,014	966	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		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		1,360	1,341	1,323	1,304	1,286	1,267	1,249	1,230
47,250		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	20,000	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	1 160	1 450	1 100	4 440	100	100	0 10
			1,1	5,1	1,404	5,4	1,395	0/5,-	, 358

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 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 L	If your Louisiana		and th	ne total e	xemptions	claimed	and the total exemptions claimed on Line 6F is:	F is:		If your L
tax table	tax table income			•			,			tax tabl
(Line 9 of Form IT-540)	orm IT-540)	-	7	က	4	2	9	7	∞	(Line 9 of F
is at least	but less than			X	Your Louisiana	ana tax is.				is at least
0	00006		0	0	0	0	0	0	0	20,750
9,000	9,250		2	0	0	0	0	0	0	21,000
9,250	9,500		7	0	0	0	0	0	0	21,250
9,500	9,750		12	0	0	0	0	0	0	21,500
9,750	10,000		16	0	0	0	0	0	0	21,750
10,000	10,250		21	2	0	0	0	0	0	22,000
10,250	10,500		25	7	0	0	0	0	0	22,250
10,500	10,750		30	12	0	0	0	0	0	22,500
10,750	11,000		35	16	0	0	0	0	0	22,750
11,000	11,250		39	21	2	0	0	0	0	23,000
11,250	11,500		44	25	7	0	0	0	0	23,250
11,500	11,750		49	30	12	0	0	0	0	23,500
11,750	12,000		53	35	16	0	0	0	0	23,750
12,000	12,250		28	39	21	2	0	0	0	24,000
12,250	12,500		62	44	25	7	0	0	0	24,250
12,500	12,750		29	49	30	12	0	0	0	24,500
12,750	13,000		72	53	35	16	0	0	0	24,750
13,000	13,250		92	28	39	21	2	0	0	25,000
13,250	13,500		81	62	44	25	7	0	0	25,250
13,500	13,750		86	67	49	30	12	0	0	25,500
13,750	14,000		06	72	53	35	16	0	0	25,750
14,000	14,250		92	26	58	39	21	2	0	26,000
14,250	14,500		66	81	62	44	25	7	0	26,250
14,500	14,750		104	86	29	49	30	12	0	26,500
14,750	15,000		109	90	72	53	35	16	0	26,750
15,000	15,250		113	92	92	28	39	21	2	27,000
15,250	15,500		118	66	81	62	44	25	7	27,250
15,500	15,750		123	104	86	29	49	30	12	27,500
15,750	16,000		127	109	06	72	53	35	16	27,750
16,000	16,250		132	113	95	92	28	39	51	28,000
16,250	16,500		136	118	66	81	62	44	25	28,250
16,500	16,750		141	123	104	98	29	49	30	28,500
16,750	12,000		146	127	109	06	72	53	35	28,750
12,000	17,250		120	132	113	92	9/	28	33	29,000
17,250	17,500		155	136	118	66	81	62	44	29,250
17,500	17,750		160	141	123	104	98	29	49	29,500
17,750	18,000		164	146	127	109	06	72	53	29,750
18,000	18,250		169	120	132	113	92	9/	28	30,000
18,250	18,500		173	155	136	118	66	81	62	30,250
18,500	18,750		178	160	141	123	104	86	29	30,500
18,750	19,000		183	164	146	127	109	06	72	30,750
19,000	19,250		187	169	150	132	113	92	2/2	31,000
19,250	19,500		192	173	155	136	118	66	81	31,250
19,500	19,750		197	178	160	141	123	104	98	31,500
19,750	20,000		201	183	164	146	127	109	90	31,750
20,000	20,250		206	187	169	150	132	113	92	32,000
20,250	20,500		210	192	173	155	136	118	66	32,250
20,500	20,750		215	197	178	160	141	123	104	32,500

If your Louisiana	uisiana		and th	e total e	and the total exemptions		claimed on Line 6F is:	F is:		If your L	If your Louisiana		and the	and the total exemptions claimed on Line 6F is:	emptions	claimed	on Line	6F is:
(Line 9 of Form IT-540)	rm IT-540)	-	7	က	4	2	9	7	æ	(Line 9 of Form IT-540)	orm IT-540)	-	7	က	4	2	9	7
is at least	but less than			×	Your Louisiana	ana tax is:	;:			is at least	but less than			Your	ur Louisia	Louisiana tax is:		
0	9,000		0	0	0	0	0	0	0	20,750	21,000		220	201	183	164	146	12
000'6	9,250		2	0	0	0	0	0	0	21,000	21,250		224	206	187	169	150	13
9,250	9,500		7 7	0	0	0	0	0	0	21,250	21,500		229	210	192	173	155	<u>.</u>
9.750	10.000		4 6	0 0	0 0	0	0 0	0 0	0 0	21,500	22,000		238	250	201	183	164	1 4
10,000	10,250		21	2	0	0	0	0	0	22,000	22,250		243	224	206	187	169	15
10,250	10,500		25	7	0	0	0	0	0	22,250	22,500		247	229	210	192	173	15
10,500	10,750		30	12	0	0	0	0	0	22,500	22,750		252	234	215	197	178	16
10,750	11,000		35	16	0	0	0	0	0	22,750	23,000		257	238	220	201	183	16
11,000	11,250	1	39	21	2	0	0	0	0	23,000	23,250		261	243	224	206	187	16
11,250	11,500		44	25	7	0	0	0	0	23,250	23,500		266	247	229	210	192	17
11,500	11,750	+	49	30	12	0	0	0	0	23,500	23,750		271	252	234	215	197	17
11,750	12,000		53	35	16	0	0	0	0	23,750	24,000		275	257	238	220	201	100
12,000	12,250		28	33	21	1 12	0	0	0	24,000	24,250		280	261	243	224	206	8 9
12,250	12,500		29	44	25	- [0 0	0		24,250	24,500		284	526	247	229	210	6
12,500	12,750		9	49	30	12	0	0	0	24,500	24,750		289	27.1	252	234	215	19
12,750	13,000		2/	22	35	9 5	0 0	0		24,750	25,000		294	2/2	/95	238	220	200
13,000	13,230		0 7	000	80 8	- Z	7 1	0		25,000	25,230		2000	707	702	C42	220	N C
13,250	13,500		- 0 0	29	44	22	\ C	0		25,250	25,500		309	162	272	254	233	7 20
13,300	13,730		000	100		00 0	7 4			25,500	00,000		0.00	687	107	202	444	77
13,730	14,000		90	76	50 84	30	21	0 0	0 0	26,730	26,000		335	317	082	280	253	22
14,000	14,500		000	2 6	000	50 5	70	7 1		26,250	26.530		200	308	202	080	070	70
14.500	14.750		104	98	67	44	30	10	0 0	26,500	26,750		353	334	316	297	279	26
14.750	15.000		10.9	06	72	57.3	35	1 9	0	26,750	27,000		362	343	325	306	288	96
15,000	15,250		113	95	9/	58	39	21	2	27,000	27,250		370	352	333	315	296	27
15,250	15,500		118	66	81	62	44	25	7	27,250	27,500		379	361	342	324	305	28
15,500	15,750		123	104	98	29	49	30	12	27,500	27,750		388	369	351	332	314	29
15,750	16,000		127	109	06	72	53	35	16	27,750	28,000		397	378	360	341	323	30
16,000	16,250		132	113	98	92	28	39	21	28,000	28,250		405	387	368	320	331	31
16,250	16,500		136	118	66	81	62	44	25	28,250	28,500		414	396	377	359	340	32
16,500	16,750		141	123	104	86	29	49	30	28,500	28,750		423	404	386	367	349	33
16,750	17,000		146	127	109	06	72	53	35	28,750	29,000		432	413	395	376	358	33
17,000	17,250		120	132	113	CS CS	9/	200	33	29,000	29,250		440	422	403	382	300	34
17,500	17.750		160	141	123	104	- 8	67	44	29,230	29,300		449	430	412	402	384	98
17,750	18,000		164	146	127	109	06	72	53	29,750	30,000		467	448	430	411	393	37
18,000	18,250		169	150	132	113	95	92	28	30,000	30,250		475	457	438	420	401	38
18,250	18,500		173	155	136	118	66	81	62	30,250	30,500		484	466	447	429	410	39
18,500	18,750		178	160	141	123	104	86	29	30,500	30,750		493	474	456	437	419	40
18,750	19,000		183	164	146	127	109	06	72	30,750	31,000		205	483	465	446	428	40
19,000	19,250		187	169	150	132	113	92	92	31,000	31,250		210	492	473	455	436	41
19,250	19,500		192	173	155	136	118	66	81	31,250	31,500		519	201	482	464	445	42
19,500	19,750		197	178	160	141	123	104	98	31,500	31,750		528	209	491	472	454	43
19,750	20,000		201	183	164	146	127	109	06	31,750	32,000		537	218	200	481	463	44
20,000	20,250	+	206	187	169	120	132	113	95	32,000	32,250		545	527	208	490	471	45
20,250	20,500		210	192	173	155	136	118	66	32,250	32,500		554	536	517	499	480	46
20,500	20,750		212	197	178	160	141	123	104	32,500	32,750		263	244	526	202	489	4/

150 155 160 164 173 173

207 216

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233 242 251

252 260 269

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391 399 408

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132 136 141

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 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.

572 553 535 516 498 580 562 543 555 506 589 571 552 506 515 607 588 570 561 524 524 607 588 570 551 533 615 597 578 560 541 624 606 587 569 550 633 614 596 577 559 642 623 605 586 568 650 632 613 595 576
562 543 525 534 525 534 525 534 525 534 550 561 542 561 542 561 561 561 606 587 569 605 587 663 603 613 595
571 552 534 579 561 542 588 570 551 597 578 560 606 587 569 614 596 577 623 605 586 632 613 595
579 561 542 588 570 551 597 578 560 606 587 569 614 596 577 623 605 586 632 613 595
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597 578 560 541 606 587 569 550 614 596 577 559 623 605 586 568 632 613 595 576
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614 596 577 559 623 605 586 568 632 613 595 576
623 605 586 568 632 613 595 576
632 613 595 576
659 641 622 604 585 567
649 631 612 594
677 658 640 621 603 584
667 648 630 611
000 040 000
676 657 639 620
703 684 666 647 629 610
684 666 647
693 675 656
702 683
702 683
702 683 711 692
702 683 711 692
702
702
694 694 703 712 720 720
36,250 36,250 36,500 36,750 37,000
35,500 35,750 36,000 36,250 36,500 36,750
35,500 35,750 36,000 36,250
35,500 35,750 36,000
35,250 35,50

	and th	he total ex	and the total exemptions claimed on Lir	claimed	96	6F is:		If your I	If your Louisiana		and th	he total ex	xemption	s claimed	and the total exemptions claimed on Line 6F is:	F is:	
_	8	က	4	ß	9	7	80	(Line 9 of	(Line 9 of Form IT-540)	-	7	က	4	2	9	7	80
		Yc	Your Louisiana tax	ana tax is:	.,			is at least	but less than			X	our Louis	Your Louisiana tax is:	.;.		
	572	553	535	516	498	479	461	44,750	45,000		992	973	955	936	918	899	881
	580	295	543	525	909	488	469	45,000	45,250		1,000	982	963	942	926	806	889
	589	571	552	534	515	497	478	45,250	45,500		1,009	991	972	954	935	917	868
	298	579	261	542	524	505	487	45,500	45,750		1,018	666	981	962	944	925	907
	607	588	570	551	533	514	496	45,750	46,000		1,027	1,008	990	971	953	934	916
	010	780	2/8	000	140	523	500	46,000	46,250		1,035	1,0,1	338	980	901	243	924
	633	614	596	577	559	540	522	46.500	46,300		1,044	1,020	1,007	266	626	206	933
	642	623	605	586	568	549	531	46,750	47,000		1,062	1,043	1,025	1,006	886	696	951
	650	632	613	595	576	558	539	47,000	47,250		1,070	1,052	1,033	1,015	966	978	959
	629	641	622	604	282	292	548	47,250	47,500		1,079	1,061	1,042	1,024	1,005	286	968
	899	649	631	612	594	575	557	47,500	47,750		1,088	1,069	1,051	1,032	1,014	995	977
	229	658	640	621	603	584	266	47,750	48,000		1,097	1,078	1,060	1,041	1,023	1,004	986
	685	299	648	630	611	593	574	48,000			1,105	1,087	1,068	1,050	1,031	1,013	994
	694	929	657	629	620	602	583	48,250			1,114	1,096	1,077	1,059	1,040	1,022	1,003
	703	684	666	656	629	610	592	48,500	48,750		1,123	1,104	1,086	1,067	1,049	1,030	1,012
	720	702	683	665	646	628	609	49.000			1.140	1.122	1.103	1.085	1.066	1.048	1.029
	729	711	692	674	655	637	618	49,250	49,500		1,149	1,131	1,112	1,094	1,075	1,057	1,038
	738	719	701	682	664	645	627	49,500	49,750		1,158	1,139	1,121	1,102	1,084	1,065	1,047
	747	728	710	691	673	654	636	49,750	50,000		1,167	1,148	1,130	1,111	1,093	1,074	1,056
	755	737	718	200	681	663	644	50,000			1,175	1,157	1,138	1,120	1,101	1,083	1,064
	764	746	727	200	069	672	653	50,250	20,500		1,184	1,166	1,147	1,129	1,110	1,092	1,073
	773	754	736	717	669	089	662	50,500	50,750		1,193	1,174	1,156	1,137	1,119	1,100	1,082
	782	763	745	726	708	689	671	50,750			1,202	1,183	1,165	1,146	1,128	1,109	1,091
	067	781	762	744	725	707	688	51,000	51,250		1,210	1,192	1 182	1,155	1,130	1 127	1 108
	808	789	771	752	734	715	697	51,500			1,228	1,209	1,191	1,172	1,154	1,135	1,117
	817	798	780	761	743	724	206	51,750			1,237	1,218	1,200	1,181	1,163	1,144	1,126
	825	807	788	770	751	733	714	52,000	52,250		1,245	1,227	1,208	1,190	1,171	1,153	1,134
	834	816	797	179	200	742	723	52,250	52,500		1,254	1,236	1,217	1,199	1,180	1,162	1,143
	843	824	908	787	692	750	732	52,500	52,750		1,263	1,244	1,226	1,207	1,189	1,170	1,152
	852	833	815	796	778	759	741	52,750	53,000		1,272	1,253	1,235	1,216	1,198	1,179	1,161
	860	842	823	805	795	22/	758	53,000	53,250		1,280	1,262	1,243	1,225	1,206	1,188	1,169
	878	859	841	822	804	785	767	53,500	53,750		1,298	1,279	1,261	1,242	1,224	1,205	1,187
	887	898	820	831	813	794	776	53,750	54,000		1,307	1,288	1,270	1,251	1,233	1,214	1,196
	895	877	828	840	821	803	784	54,000	54,250		1,315	1,297	1,278	1,260	1,241	1,223	1,204
	904	886	867	849	830	812	793	54,250	54,500		1,324	1,306	1,287	1,269	1,250	1,232	1,213
	913	894	876	857	839	820	802	54,500	54,750		1,333	1,314	1,296	1,277	1,259	1,240	1,222
	922	903	882	866	848	829	811	54,750	55,000		1,342	1,323	1,305	1,286	1,268	1,249	1,231
	930	912	893	875	856	838	819	55,000			1,350	1,332	1,313	1,295	1,276	1,258	1,239
	939	921	905	884	865	847	828	55,250			1,359	1,341	1,322	1,304	1,285	1,267	1,248
	948	929	911	892	874	855	837	55,500	55,750		1,368	1,349	1,331	1,312	1,294	1,275	1,257
	957	938	920	901	883	864	846	55,750	56,000		1,377	1,358	1,340	1,321	1,303	1,284	1,266
	965	947	928	010	168	8/3	824	56,000	56,250		1,385	1,367	1,348	1,330	1,311	1,293	1,2/4
	9/4	926	937	919	900	882	863	56,250			1,394	1,376	1,357	1,339	1,320	1,302	1,283
	983	964	946	927	606	880	8/2	006,96	96,790		1,403	1,384	1,366	1,347	1,329	1,310	7,292

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 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	isiana		and th	he total e.	and the total exemptions claimed on Line	claimed		6F is:		If y
(Line 9 of Form IT-540)	n IT-540)	-	2	ဗ	4	5	9	7	8	(Line
is at least bu	but less than			>	Your Louisiana tax	ana tax i	is:			is at le
56,750	22,000		1,412	1,393	1,375	1,356	1,338	1,319	1,301	89
22,000	57,250		1,420	1,402	1,383	1,365	1,346	1,328	1,309	69
57,250	27,500		1,429	1,411	1,392	1,374	1,355	1,337	1,318	69
22,500	57,750		1,438	1,419	1,401	1,382	1,364	1,345	1,327	69
57,750	58,000		1,447	1,428	1,410	1,391	1,373	1,354	1,336	69
28,000	58,250		1,455	1,437	1,418	1,400	1,381	1,363	1,344	10
58,250	58,500		1,464	1,446	1,427	1,409	1,390	1,372	1,353	70
58.750	20,730		1,473	1,454	1,430	1,417	1,408	1,389	1,302	0 2
59,000	59,250		1,490	1,472	1,453	1,435	1,416	1,398	1,379	7 2
59,250	59,500		1,499	1,481	1,462	1,444	1,425	1,407	1,388	71
59,500	59,750		1,508	1,489	1,471	1,452	1,434	1,415	1,397	71
59,750	000'09		1,517	1,498	1,480	1,461	1,443	1,424	1,406	71
000'09	60,250		1,525	1,507	1,488	1,470	1,451	1,433	1,414	72
60,250	60,500		1,534	1,516	1,497	1,479	1,460	1,442	1,423	72
60,500	60,750		1,543	1,524	1,506	1,487	1,469	1,450	1,432	72
61.000	61.250		1.560	1.542	1.523	1.505	1.486	1.468	1,449	73
61,250	61,500		1,569	1,551	1,532	1,514	1,495	1,477	1,458	73
61,500	61,750		1,578	1,559	1,541	1,522	1,504	1,485	1,467	73
61,750	62,000		1,587	1,568	1,550	1,531	1,513	1,494	1,476	73
62,000	62,250		1,595	1,577	1,558	1,540	1,521	1,503	1,484	74
62,250	62,500		1,604	1,586	1,567	1,549	1,530	1,512	1,493	74
62,500	62,750		1,613	1,594	1,576	1,557	1,539	1,520	1,502	74
62,750	63,000		1,622	1,603	1,585	1,566	1,548	1,529	1,511	74
63,000	63,250		1,630	1,612	1,593	1,575	1,556	1,538	1,519	75
63,250	63,500		1,639	1,621	1,602	1,584	1,565	1,547	1,528	75
63,500	63,750		1,648	1,629	1,611	1,592	1,5/4	1,555	1,53/	2 1
63,750	64,000		1,00,1	1,038	1,620	1,601	1,583	1,564	1,546	75
64,000	04,230		1,005	1,047	1,028	1,010	1,59	1,5/3	1,004	0/
64,230	64,300		1,074	1,654	1,637	1,627	1,609	1,590	1,503	2/
64,750	65,000		1,692	1,673	1,655	1,636	1,618	1,599	1,581	92
65,000	65,250		1,700	1,682	1,663	1,645	1,626	1,608	1,589	77
65,250	65,500		1,709	1,691	1,672	1,654	1,635	1,617	1,598	77
65,500	65,750		1,718	1,699	1,681	1,662	1,644	1,625	1,607	77
65,750	000'99		1,727	1,708	1,690	1,671	1,653	1,634	1,616	11
000'99	66,250		1,735	1,717	1,698	1,680	1,661	1,643	1,624	78
66,250	66,500		1,744	1,726	1,707	1,689	1,670	1,652	1,633	78
66,500	66,750		1,753	1,734	1,716	1,697	1,679	1,660	1,642	78
66,750	67,000		1,762	1,743	1,725	1,706	1,688	1,669	1,651	78
67,000	67,250		1,770	1,752	1,733	1,715	1,696	1,678	1,659	79
67,250	67,500		1,779	1,761	1,742	1,724	1,705	1,687	1,668	79
67,500	67,750		1,788	1,769	1,751	1,732	1,714	1,695	1,677	79
67,750	68,000		1,797	1,778	1,760	1,741	1,723	1,704	1,686	79
68,000	68,250		1,805	1,787	1,768	1,750	1,731	1,713	1,694	80
68,250	68,500		1,814	1,796	1,777	1,759	1,740	1,722	1,703	80
68,500	68,750		1,823	1,804	1,786	1,767	1,749	1,730	1,712	80

		If your L	If your Louisiana		and th	ne total e	and the total exemptions claimed on Line 6F is:	s claimed	on Line	3F is:	
_	8	tax table (Line 9 of F	tax table Income (Line 9 of Form IT-540)	-	2	က	4	2	9	7	8
		is at least	but less than			X	Your Louisiana tax is:	iana tax is	3:		
319	1,301	68,750	000'69		1,832	1,813	1,795	1,776	1,758	1,739	1,721
328	1,309	69,000	69,250		1,840	1,822	1,803	1,785	1,766	1,748	1,729
337	1,318	69,250	69,500		1,849	1,831	1,812	1,794	1,775	1,757	1,738
345	1,327	69,500	69,750		1,858	1,839	1,821	1,802	1,784	1,765	1,747
354	1,336	69,750	20,000		1,867	1,848	1,830	1,811	1,793	1,774	1,756
363	1,344	70,000	70,250		1,875	1,857	1,838	1,820	1,801	1,783	1,764
372	1,353	70,250	70,500		1,884	1,866	1,847	1,829	1,810	1,792	1,773
380	1,362	70,500	70,750		1,893	1,874	1,856	1,837	1,819	1,800	1,782
389	1,3/1	70,750	000,17		1,902	1,883	1,865	1,846	1,828	1,809	1,791
398	1,379	71,000	71,250		1,910	1,892	1,873	1,855	1,836	1,818	1,799
407	1,388	042,17	005,17		1,919	1,901	1,882	1,864	1,845	1,827	1,808
415	1,397	71,500	71,750		1,928	1,909	1,891	1,872	1,854	1,835	1,817
424	1,400	70,000	70,050		1,90,1	1,910	1,900	00,	1,003	4,0,1	1,020
433	1,414	72 250	72 500		1,940	1,927	1,908	1,890	1,8/1	1,853	1,834
7 1 7	024,	72,530	72.750		1,00,0	1,000	1,0,0	1,000	000,	1,000	0,0
459	1,432	72.750	73.000		1,972	1.953	1,935	1.916	1,898	1.879	1.861
468	1,449	73,000	73,250		1,980	1,962	1,943	1,925	1,906	1,888	1,869
477	1,458	73,250	73,500		1,989	1,971	1,952	1,934	1,915	1,897	1,878
485	1,467	73,500	73,750		1,998	1,979	1,961	1,942	1,924	1,905	1,887
494	1,476	73,750	74,000		2,007	1,988	1,970	1,951	1,933	1,914	1,896
503	1,484	74,000	74,250		2,015	1,997	1,978	1,960	1,941	1,923	1,904
512	1,493	74,250	74,500		2,024	2,006	1,987	1,969	1,950	1,932	1,913
520	1,502	74,500	74,750		2,033	2,014	1,996	1,977	1,959	1,940	1,922
529	1,511	74,750	75,000		2,042	2,023	2,005	1,986	1,968	1,949	1,931
538	1,519	75,000	75,250		2,050	2,032	2,013	1,995	1,976	1,958	1,939
547	1,528	75,250	75,500		2,059	2,041	2,022	2,004	1,985	1,967	1,948
555	1,537	75,500	75,750		2,068	2,049	2,031	2,012	1,994	1,975	1,957
264	1,546	75,750	76,000		2,077	2,058	2,040	2,021	2,003	1,984	1,966
573	1,554	76,000	76,250		2,085	2,067	2,048	2,030	2,011	1,993	1,974
582	1,563	76,250	76,500		2,094	2,076	2,057	2,039	2,020	2,002	1,983
290	1,572	76,500	76,750		2,103	2,084	2,066	2,047	2,029	2,010	1,992
299	1,581	76,750	77,000		2,112	2,093	2,075	2,056	2,038	2,019	2,001
608	1,589	77,000	77,250		2,120	2,102	2,083	2,065	2,046	2,028	2,009
/ [0	1,598	77,250	006,77		2,129	2,111	2,007	2,074	2,055	2,037	2,018
629	1,607	77 750	77,750		2,138	2,119	2,101	2,082	2,064	2,045	2,027
643	1,010	78.000	78.250		2,147	2,120	2,110	2,091	2,073	2,034	2,030
652	1,633	78,250	78,500		2,164	2,146	2,127	2,109	2,090	2,072	2,053
099	1,642	78,500	78,750		2,173	2,154	2,136	2,117	2,099	2,080	2,062
699	1,651	78,750	79,000		2,182	2,163	2,145	2,126	2,108	2,089	2,071
829	1,659	79,000	79,250		2,190	2,172	2,153	2,135	2,116	2,098	2,079
687	1,668	79,250	79,500		2,199	2,181	2,162	2,144	2,125	2,107	2,088
695	1,677	79,500	79,750		2,208	2,189	2,171	2,152	2,134	2,115	2,097
704	1,686	79,750	80,000		2,217	2,198	2,180	2,161	2,143	2,124	2,106
713	1,694	80,000	80,250		2,225	2,207	2,188	2,170	2,151	2,133	2,114
722	1,703	80,250	80,500		2,234	2,216	2,197	2,179	2,160	2,142	2,123
730	1,712	80,500	80,750		2,243	2,224	2,206	2,187	2,169	2,150	2,132

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 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	a c		and ti	he total ex	xemption:	sclaimed	and the total exemptions claimed on Line 6F is:	3F is:		##
(Line 9 of Form IT-540)	(40)	-	7	ო	4	2	9	7	œ	(Line
is at least but less than	s than			λ	Your Louisi	Louisiana tax is.	::			is at l
80,750 8	81,000		2,252	2,233	2,215	2,196	2,178	2,159	2,141	92
	81,250		2,260	2,242	2,223	2,205	2,186	2,168	2,149	6
	81,500		2,269	2,251	2,232	2,214	2,195	2,177	2,158	6
	81,750		2,278	2,259	2,241	2,222	2,204	2,185	2,167	6
81,750	82,000		2,287	2,268	2,250	2,231	2,213	2,194	2,176	5 6
	82,500		2,293	2,286	2,267	2,249	2,230	2.212	2,193	76
	82,750		2,313	2,294	2,276	2,257	2,239	2,220	2,202	76
	83,000		2,322	2,303	2,285	2,266	2,248	2,229	2,211	76
	83,250		2,330	2,312	2,293	2,275	2,256	2,238	2,219	36
	83,500		2,339	2,321	2,302	2,284	2,265	2,247	2,228	36
	83,750		2,348	2,329	2,311	2,292	2,274	2,255	2,237	86 8
83,750 84	84,000		2,357	2,338	2,320	2,301	2,283	2,264	2,246	6 8
	84 500		2,303	2,347	2,320	0,310	2,231	2,273	2,234	96
	84 750		2,383	2,000	2,346	2,327	2,200	2 290	2 2 2 2 2	
	85,000		2,392	2,373	2,355	2,336	2,318	2,299	2,281	6
	85,250		2,400	2,382	2,363	2,345	2,326	2,308	2,289	97
	85,500		2,409	2,391	2,372	2,354	2,335	2,317	2,298	97
85,500 8	85,750		2,418	2,399	2,381	2,362	2,344	2,325	2,307	97
85,750 86	86,000		2,427	2,408	2,390	2,371	2,353	2,334	2,316	97
	86,250		2,435	2,417	2,398	2,380	2,361	2,343	2,324	36
	86,500		2,444	2,426	2,407	2,389	2,370	2,352	2,333	36
	86,750		2,453	2,434	2,416	2,397	2,379	2,360	2,342	6
	87,000		2,462	2,443	2,425	2,406	2,388	2,369	2,351	36
	87,250		2,470	2,452	2,433	2,415	2,396	2,378	2,359	6
	87,500		2,479	2,461	2,442	2,424	2,405	2,387	2,368	66
	87,750		2,488	2,469	2,451	2,432	2,414	2,395	2,377	6
	88,000		2,497	2,478	2,460	2,441	2,423	2,404	2,386	6
	88,250		2,505	2,487	2,468	2,450	2,431	2,413	2,394	ĕ
	88,500		2,514	2,496	2,477	2,459	2,440	2,422	2,403	100
	88,750		2,523	2,504	2,486	2,467	2,449	2,430	2,412	50
00,000	00,000		2,332	2,013	2,493	0.470	2,430	0.459	2,421	5
	89.500		2.549	2.531	2.512	2.494	2.475	2.457	2.438	
89,500	89,750		2,558	2,539	2,521	2,502	2,484	2,465	2,447	
89,750	90,000		2,567	2,548	2,530	2,511	2,493	2,474	2,456	-
90,000	90,250		2,575	2,557	2,538	2,520	2,501	2,483	2,464	
90,250	90,500		2,584	2,566	2,547	2,529	2,510	2,492	2,473	
	90,750		2,593	2,574	2,556	2,537	2,519	2,500	2,482	
	91,000		2,602	2,583	2,565	2,546	2,528	2,509	2,491	
	91,250		2,610	2,592	2,573	2,555	2,536	2,518	2,499	
	91,500		2,619	2,601	2,582	2,564	2,545	2,527	2,508	
	91,750		2,628	2,609	2,591	2,572	2,554	2,535	2,517	
	92,000		2,637	2,618	2,600	2,581	2,563	2,544	2,526	
	92,250		2,645	2,627	2,608	2,590	2,571	2,553	2,534	
	92,500		2,654	2,636	2,617	2,599	2,580	2,562	2,543	
92,500	92,750		2,663	2,644	2,626	2,607	2,589	2,570	2,552	

	tay table income				and the total exemplication of annotation of the		2		
Line 9 of	(Line 9 of Form IT-540)	-	7	က	4	S	9	7	œ
at least	but less than			λ,	Your Louisiana tax	ana tax is:	12		
92,750	93,000		2,672	2,653	2,635	2,616	2,598	2,579	2,561
93,000	93,250		2,680	2,662	2,643	2,625	2,606	2,588	2,569
93,250	93,500		2,689	2,671	2,652	2,634	2,615	2,597	2,578
93,500			2,698	2,679	2,661	2,642	2,624	2,605	2,587
93,750			2,707	2,688	2,670	2,651	2,633	2,614	2,596
94,000	94,250		2,715	2,697	2,678	2,660	2,641	2,623	2,604
94,250	94,500		2,724	2,706	2,687	2,669	2,650	2,632	2,613
94,500	94,750		2,733	2,714	2,696	2,677	2,659	2,640	2,622
94,750	95,000		2,742	2,723	2,705	2,686	2,668	2,649	2,631
95,000	95,250		2,750	2,732	2,713	2,695	2,676	2,658	2,639
95,250	95,500		2,759	2,741	2,722	2,704	2,685	2,667	2,648
95,500	95,750		2,768	2,749	2,731	2,712	2,694	2,675	2,657
95,750	96,000		2,777	2,758	2,740	2,721	2,703	2,684	2,666
96,000	96,250		2,785	2,767	2,748	2,730	2,711	2,693	2,674
96,250	96,500		2,794	2,776	2,757	2,739	2,720	2,702	2,683
96,500	96,750		2,803	2,784	2,766	2,747	2,729	2,710	2,692
96,750	92,000		2,812	2,793	2,775	2,756	2,738	2,719	2,701
97,000	97,250		2,820	2,802	2,783	2,765	2,746	2,728	2,709
97,250	97,500		2,829	2,811	2,792	2,774	2,755	2,737	2,718
97,500	97,750		2,838	2,819	2,801	2,782	2,764	2,745	2,727
97,750	98,000		2,847	2,828	2,810	2,791	2,773	2,754	2,736
98,000	98,250		2,855	2,837	2,818	2,800	2,781	2,763	2,744
98,250	98,500		2,864	2,846	2,827	2,809	2,790	2,772	2,753
98,500	98,750		2,873	2,854	2,836	2,817	2,799	2,780	2,762
98,750	99,000		2,882	2,863	2,845	2,826	2,808	2,789	2,771
99,000	99,250		2,890	2,872	2,853	2,835	2,816	2,798	2,779
99,250	99,500		2,899	2,881	2,862	2,844	2,825	2,807	2,788
99,500	99,750		2,908	2,889	2,871	2,852	2,834	2,815	2,797
99,750	100,000		2,917	2,898	2,880	2,861	2,843	2,824	2,806
100,000	100,250		2,926	2,908	2,889	2,871	2,852	2,834	2,815
100,250	100,500		2,937	2,918	2,900	2,881	2,863	2,844	2,826
100,500	100,750		2,948	2,929	2,911	2,892	2,874	2,855	2,837
100,750	101,000		2,958	2,940	2,921	2,903	2,884	2,866	2,847

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 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.

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If your L	If your Louisiana		and t	he total e	and the total exemptions claimed on Line	claimed	on Line 6	6F is:		If vo
tax table	tax table income									tax ta
(Line 9 of F	(Line 9 of Form IT-540)	-	7	က	4	2	9	7	œ	(Line 9 c
is at least	but less than			×	Your Louisiana tax	ana tax is	.,			is at leas
0	9,000	0	0	0	0	0	0	0	0	20,75
9,000	9,250	2	0	0	0	0	0	0	0	21,00
9,250	9,500	7	0	0	0	0	0	0	0	21,25
9,500	9,750	12	0	0	0	0	0	0	0	21,50
9,750	10,000	16	0	0	0	0	0	0	0	21,75
10,000	10,250	21	2	0	0	0	0	0	0	22,0
10,250	10,500	25	7	0	0	0	0	0	0	22,25
10,500	10,750	30	12	0	0	0	0	0	0	22,5
10,750	11,000	35	16	0	0	0	0	0	0	22,7
11,000	11,250	39	21	2	0	0	0	0	0	23,00
11,250	11,500	44	25	7	0	0	0	0	0	23,25
11,500	11,750	49	30	12	0	0	0	0	0	23,50
11,750	12,000	53	35	16	0	0	0	0	0	23,7
12,000	12,250	28	39	21	2	0	0	0	0	24,00
12,250	12,500	62	44	25	7	0	0	0	0	24,25
12,500	12,750	69	51	32	14	0	0	0	0	24,50
12,750	13,000	78	59	41	22	0	0	0	0	24,75
13,000	13,250	87	68	20	31	4	0	0	0	25,00
13,250	13,500	92	77	28	40	13	0	0	0	25,25
13,500	13,750	104	86	29	49	22	0	0	0	25,50
13,750	14,000	113	94	92	22	31	0	0	0	25,75
14,000	14,250	122	103	82	99	39	4	0	0	26,0
14,250	14,500	130	112	93	75	48	13	0	0	26,25
14,500	14,750	139	121	102	84	22	22	0	0	26,5
14,750	15,000	148	129	111	95	99	31	0	0	26,75
15,000	15,250	157	138	120	101	74	39	4	0	22,00
15,250	15,500	165	147	128	110	83	48	13	0	27,25
15,500	15,750	174	156	137	119	95	22	22	0	27,5
15,750	16,000	183	164	146	127	101	99	31	0	27,75
16,000	16,250	192	173	155	136	109	74	33	4	28,00
16,250	16,500	200	182	163	145	118	83	48	13	28,25
16,500	16,750	209	191	172	154	127	92	22	22	28,50
16,750	17,000	218	199	181	162	136	101	99	31	28,7
17,000	17,250	227	208	190	171	144	109	74	39	29,00
17,250	17,500	235	217	198	180	153	118	83	48	29,25
17,500	17,750	244	226	207	189	162	127	95	57	29,50
17,750	18,000	253	234	216	197	171	136	101	99	29,75
18,000	18,250	262	243	225	206	179	144	109	74	30,00
18,250	18,500	270	252	233	215	188	153	118	83	30,25
18,500	18,750	279	261	242	224	197	162	127	92	30,50
18,750	19,000	288	269	251	232	206	171	136	101	30,75
19,000	19,250	297	278	260	241	214	179	144	109	31,00
19,250	19,500	305	287	268	250	223	188	153	118	31,28
19,500	19,750	314	296	277	259	232	197	162	127	31,50
19,750	20,000	323	304	286	267	241	206	171	136	31,75
20,000	20,250	332	313	295	276	249	214	179	144	32,00
20,250	20,500	340	322	303	285	258	223	188	153	32,25
20,500	20,750	349	33	3 12	294	797	232	187	791	32,5

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F is:	7		206	214	223	202	249	258	267	276	284	293	302	2 5	328	227	346	354	363	372	381	389	398	407	416	424	224	442	459	468	477	486	494	503	212	126	529	538	24/	556	264	573	582	193 193	200	608	617
n Line 6	9		241	249	258	276	284	293	302	311	319	328	337	040	363	272	381	389	398	407	416	424	433	442	451	459	408	1186	494	503	512	521	529	538	547	220	264	573	282	591	299	809	617	929	450	643	652
and the total exemptions claimed on Line 6F is:	r.	a tax is:	276	284	293	311	319	328	337	346	354	363	372	- 00	308	407	416	424	433	442	451	459	468	477	486	494	2003	501	529	538	547	556	564	573	285	186	566	608	20	626	634	643	652	199	000	6/8	/89
nptions c	4	Your Louisiana tax is:	302	311	320	337	346	355	364	372	381	390	399	107	416	727	442	451	460	469	477	486	495	504	512	521	020	547	55.6	565	574	582	591	009	609	/10	929	635	044	652	661	029	629	/89	080	702	/14
otal exen	ဗ	Your	321	330	338	356	365	373	382	391	400	408	417	420	435	450	461	470	478	487	496	202	513	522	531	540	248	766	575	583	592	601	010	618	129	030	645	653	700	671	089	889	269	745	700	723	732
and the t	2		339	348	357	374	383	392	401	409	418	427	436	444	453	171	479	488	497	206	514	523	532	541	549	558	207	2/0	593	602	611	619	628	637	646	654	663	672	000	689	869	707	716	724	740	742	/51
			358		375										47.2			507	515	524	533				4			594				638													767	700	69/
	_	an									╛																																				
iisiana	ncome m IT-540)	but less than	21,000	21,250	21,500	22,000	22,250	22,500	22,750	23,000	23,250	23,500	23,750	24,000	24,250	24,250	25,000	25,250	25,500	25,750	26,000	26,250	26,500	26,750	27,000	27,250	27,500	28,000	28,000	28,500	28,750	29,000	29,250	29,500	29,750	30,000	30,250	30,500	30,750	31,000	31,250	31,500	31,750	32,000	32,250	32,500	32,750
If your Louisiana	tax table income (Line 9 of Form IT-540)	at least b	20,750	21,000	21,250	21,300	22.000	22,250	22,500	22,750	23,000	23,250	23,500	000,4	24,000	24 500	24,750	25,000	25,250	25,500	25,750	26,000	26,250	26,500	26,750	27,000	02,72	27,500	28,000	28,250	28,500	28,750	29,000	29,250	29,500	00,00	30,000	30,250	30,500	30,750	31,000	31,250	31,500	31,750	32,000	32,250	32,500
#	ta (Lin	is at	2	2	0 0	1 0	1 2	2	2	2	8	7	0 0	V	N	1	7 7	2	2	2	2	7	2	2	2	N	1	N	1	2	2	2	2	7	N	7	(m (2	က	m l	က	က		2 (ກ່	າ
	8		0	0	0 0		0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0		0 4	13	22	31	39	48	27	00	4/	83	32	101	109	118	127	136	44 4	153	162
is:	7		0	0	0 0	0 0	0	0	0	0	0	0	0	0 0	0 0		0	0	0	0	0	0	0	0	0	4 0	2 6	27	- 60	48	22	99	74	83	26	101	601	118	/7	136	144	153	162	1/1	6/6	188	197
Line 6F i	9		0	0	0 0	0 0		0	0	0	0	0	0	0	0 0		0	0	0	0	0	4	13	22	31	39	5 1	76	74	83	92	101	109	118	127	130	144	153	70	171	179	188	197	206	412	223	232
med on		ax is:	0	0	0 0	0 0	0	0	0	0	0	0	0 0	0 0	0 0		0	4	13	22	31	39	48	22	99	74	200	92	60	118	127	36	144	153	29	12	6/	88	3/	206	214	223	232	241	642	258	797
and the total exemptions claimed on Line 6F	2	Your Louisiana	0	0	0 0	0 0	0	0	0	0	0	0	0 0	0	7 2	. 5	22	31	40	49	22	99	75	84	92	101	2 2	107	136	145	154	162	171	180	189	181	502	215	1							285 2	94
l exempt	4	Your Lo	0	0	0 0			0	0	0	2	7	12	0 1	27					29	92																		1								
the tota	က		0	0	0 0		2 2		01	6														102				146				181															312
and	7)										30		33						94				4			187		182		199			226	234	243	252	707	269			296	304	2 2		331
	-		0	2	7	7 4	212	25	30	35	39	44	49	50 5	28	200	78	87	98	104	113	122	130	139	148	157	100	183	192	200	209	218	227	235	244	253	292	270	2/3	288	297	305	314	323	332	340	349
uisiana	Income 'm IT-540)	but less than	9,000	9,250	9,500	10,000	10,250	10,500	10,750	11,000	11,250	11,500	11,750	12,000	12,250	12,250	13,000	13,250	13,500	13,750	14,000	14,250	14,500	14,750	15,000	15,250	13,500	16,750	16.250	16,500	16,750	17,000	17,250	17,500	17,750	18,000	18,250	18,500	18,730	19,000	19,250	19,500	19,750	20,000	20,250	20,500	20,750
If your Louisiana	tax table Income (Line 9 of Form IT-540)	s at least t	0	9,000	9,250	9,500	10.000	10,250	10,500	10,750	11,000	11,250	11,500	10,730	12,000	12,500	12,750	13,000	13,250	13,500	13,750	14,000	14,250	14,500	14,750	15,000	15,250	15,500	16,730	16,250	16,500	16,750	17,000	17,250	17,500	10,750	18,000	18,250	18,500	18,750	19,000	19,250	19,500	19,750	20,000	20,250	20,500

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.

1f)	(Line	is at le	4	46	4	4	4	46	4	46	4	4	4	4	4	48	4	4	4	46	4	4	4	2(2(20	2(
	∞		591	599	809	617	626	634	643	652	661	699	678	687	969	704	713	722	731	739	748	757	992	774	783	792	801	809	818	827	836	844	853	862	871	879	888	897	906	914	923	932	941	949	958	296	926	984	1,002
3F is:	7		626	634	643	652	199	699	829	687	969	704	713	722	731	739	748	757	992	774	783	792	801	808	818	827	836	844	853	862	871	879	888	897	906	914	923	932	941	949	928	296	926	984	993	1,002	1,011	1,019	1,028
and the total exemptions claimed on Line 6F is:	9	is:	199	699	678	687	969	704	713	722	731	739	748	757	992	774	783	792	801	808	818	827	836	844	853	862	871	879	888	897	906	914	923	932	941	949	928	296	926	984	993	1,002	1,011	1,019	1,028	1,037	1,046	1,054	1,063
s claimed	5	Louisiana tax is	969	704	713	722	731	739	748	757	992	774	783	792	801	808	818	827	836	844	853	862	871	879	888	897	906	914	923	932	941	949	928	296	926	984	993	1,002	1,011	1,019	1,028	1,037	1,046	1,054	1,063	1,072	1,081	1,089	1,098
xemption	4	Your Louis	722	731	740	749	757	992	775	784	792	801	810	819	827	836	845	854	862	871	880	888	897	906	915	924	932	941	950	959	296	926	985	994	1,002	1,011	1,020	1,029	1,037	1,046	1,055	1,064	1,072	1,081	1,090	1,099	1,107	1,116	1,125
he total e	က	>	741	750	758	767	212	785	793	802	811	820	828	837	846	852	863	872	881	880	868	907	916	925	933	945	951	096	968	977	986	995	1,003	1,012	1,021	1,030	1,038	1,047	1,056	1,065	1,073	1,082	1,091	1,100	1,108	1,117	1,126	1,135	1,143
and t	8		759	768	777	786	794	803	812	821	829	838	847	856	864	873	882	891	899	806	917	926	934	943	952	961	696	978	987	966	1,004	1,013	1,022	1,031	1,039	1,048	1,057	1,066	1,074	1,083	1,092	1,101	1,109	1,118	1,127	1,136	1,144	1,153	1,162
	-		778	787	795	804	813	822	830	839	848	857	865	874	883	892	006	606	918	927	935	944	953	962				66	1,005	1,014	1,023	_		1,049	1,058	1,067	1,075			1,102	1,110	1,119	1,128	1,137	1,145	1,154	1,163		1,180
If your Louisiana	(Line 9 of Form IT-540)	but less than	33,000	33,250	33,500	33,750	34,000	34,250	34,500	34,750	35,000	35,250	35,500	35,750	36,000	36,250	36,500	36,750	37,000	37,250	37,500	37,750	38,000	38,250	38,500	38,750	39,000	39,250	39,500	39,750			40,500	40,750	41,000	41,250	41,500	41,750	42,000	42,250	42,500	42,750	43,000	43,250	43,500	43,750			44,500
If your L	(Line 9 of F	is at least	32,750	33,000	33,250	33,500	33,750	34,000	34,250	34,500	34,750	35,000	35,250	35,500	35,750	36,000	36,250	36,500	36,750	37,000	37,250	37,500	37,750	38,000	38,250	38,500	38,750	39,000	39,250	39,500	39,750	40,000	40,250	40,500	40,750	41,000	41,250	41,500	41,750	42,000	42,250	42,500	42,750	43,000	43,250	43,500	43,750	44,000	44,250

March Marc	If your L	If your Louisiana		and ti	he total ex	<i>cemptions</i>	and the total exemptions claimed on Line 6F is:	on Line 6	iF is:	
45,000 1,198 1,179 1,161 1,142 1,116 1,081 45,000 1,218 1,170 1,161 1,124 1,089 45,500 1,216 1,170 1,151 1,124 1,089 45,500 1,216 1,197 1,178 1,160 1,133 1,098 45,500 1,224 1,206 1,187 1,169 1,142 1,107 46,000 1,224 1,206 1,187 1,169 1,124 1,089 46,500 1,224 1,206 1,187 1,169 1,124 1,089 46,500 1,224 1,206 1,217 1,169 1,124 1,089 46,500 1,224 1,223 1,240 1,221 1,142 1,142 47,500 1,286 1,284 1,221 1,148 1,159 47,500 1,286 1,284 1,284 1,284 1,289 1,177 48,000 1,386 1,287 1,284 1,284 <th>(Line 9 of F</th> <th>orm 17-540)</th> <th>-</th> <th>2</th> <th>3</th> <th>4</th> <th>2</th> <th>9</th> <th>7</th> <th>8</th>	(Line 9 of F	orm 17-540)	-	2	3	4	2	9	7	8
45,000 1,198 1,179 1,161 1,142 1,116 1,081 45,250 1,207 1,188 1,170 1,151 1,124 1,089 45,500 1,215 1,197 1,178 1,160 1,133 1,098 46,500 1,224 1,224 1,169 1,142 1,107 46,250 1,229 1,221 1,186 1,177 1,142 46,750 1,259 1,241 1,222 1,204 1,177 1,142 46,750 1,259 1,241 1,222 1,204 1,177 1,142 47,750 1,268 1,240 1,221 1,186 1,151 47,750 1,294 1,227 1,294 1,153 47,750 1,294 1,267 1,291 1,169 47,750 1,294 1,227 1,294 1,177 48,500 1,303 1,284 1,284 1,284 1,284 48,500 1,329 1,311 1,282	is at least	but less than			×	our Louisi	ana tax is	.,		
45,250 1,207 1,188 1,170 1,161 1,1124 1,089 45,500 1,215 1,197 1,178 1,160 1,133 1,098 45,750 1,224 1,226 1,124 1,107 1,116 1,116 46,500 1,223 1,223 1,205 1,249 1,222 1,186 1,142 1,107 46,500 1,229 1,221 1,186 1,169 1,142 1,169 46,500 1,229 1,221 1,204 1,177 1,142 1,169 47,500 1,268 1,249 1,221 1,186 1,151 1,169 47,500 1,286 1,249 1,221 1,186 1,151 1,169 47,500 1,286 1,240 1,221 1,186 1,177 1,142 47,500 1,286 1,240 1,221 1,186 1,151 48,500 1,323 1,284 1,284 1,284 1,284 1,284 48,500 </th <th>44,750</th> <th>45,000</th> <th>1,198</th> <th>1,179</th> <th>1,161</th> <th>1,142</th> <th>1,116</th> <th>1,081</th> <th>1,046</th> <th>1,011</th>	44,750	45,000	1,198	1,179	1,161	1,142	1,116	1,081	1,046	1,011
45,500 1,215 1,197 1,178 1,160 1,133 1,098 45,750 1,224 1,206 1,187 1,169 1,142 1,107 46,000 1,233 1,214 1,196 1,177 1,151 1,116 46,500 1,220 1,223 1,203 1,186 1,186 1,181 46,500 1,250 1,241 1,231 1,212 1,186 1,142 47,000 1,268 1,249 1,231 1,212 1,186 1,151 47,500 1,286 1,249 1,231 1,212 1,186 1,151 47,500 1,286 1,240 1,221 1,186 1,151 47,500 1,286 1,240 1,221 1,186 1,177 48,000 1,303 1,286 1,287 1,286 1,287 1,286 48,500 1,320 1,286 1,281 1,281 1,281 1,281 49,500 1,327 1,281 1,282 <th>45,000</th> <th>45,250</th> <th>1,207</th> <th>1,188</th> <th>1,170</th> <th>1,151</th> <th>1,124</th> <th>1,089</th> <th>1,054</th> <th>1,019</th>	45,000	45,250	1,207	1,188	1,170	1,151	1,124	1,089	1,054	1,019
45,750 1,224 1,206 1,187 1,169 1,142 1,107 46,000 1,233 1,214 1,196 1,177 1,116 1,116 46,250 1,242 1,223 1,205 1,186 1,159 1,124 46,500 1,250 1,241 1,222 1,204 1,177 1,143 47,500 1,268 1,249 1,221 1,194 1,159 1,169 47,500 1,286 1,249 1,221 1,194 1,159 1,169 47,750 1,286 1,249 1,221 1,194 1,159 1,169 47,750 1,286 1,249 1,221 1,194 1,159 47,750 1,294 1,257 1,221 1,169 1,177 48,000 1,303 1,284 1,266 1,221 1,177 48,500 1,320 1,284 1,284 1,284 1,284 49,500 1,384 1,311 1,291 1,247 1,221 <th>45,250</th> <th>45,500</th> <th>1,215</th> <th>1,197</th> <th>1,178</th> <th>1,160</th> <th>1,133</th> <th>1,098</th> <th>1,063</th> <th>1,028</th>	45,250	45,500	1,215	1,197	1,178	1,160	1,133	1,098	1,063	1,028
46,000 1,233 1,214 1,196 1,177 1,1151 1,116 46,550 1,242 1,223 1,205 1,186 1,159 1,124 46,500 1,250 1,232 1,213 1,195 1,168 1,133 46,500 1,250 1,241 1,222 1,204 1,177 1,142 47,500 1,268 1,249 1,221 1,218 1,151 47,500 1,285 1,264 1,276 1,224 1,212 1,151 48,000 1,303 1,284 1,266 1,212 1,168 1,168 48,500 1,303 1,284 1,266 1,275 1,276 1,274 1,271 1,94 4,276 1,329 1,311	45,500	45,750	1,224	1,206	1,187	1,169	1,142	1,107	1,072	1,037
46,550 1,242 1,223 1,205 1,186 1,159 1,124 46,500 1,250 1,222 1,213 1,185 1,186 1,133 46,750 1,259 1,241 1,222 1,204 1,177 1,142 47,500 1,268 1,249 1,221 1,212 1,186 1,151 47,500 1,288 1,264 1,224 1,221 1,186 1,151 48,000 1,303 1,284 1,276 1,275 1,212 1,186 48,500 1,320 1,204 1,276 1,287 1,212 1,194 48,500 1,320 1,284 1,276 1,276 1,286 1,271 1,194 48,500 1,320 1,281 1,276 1,286 1,274 1,212 48,500 1,329 1,311 1,292 1,274 1,212 48,500 1,329 1,311 1,282 1,229 1,274 1,212 48,500 1,328 <th>45,750</th> <th>46,000</th> <th>1,233</th> <th>1,214</th> <th>1,196</th> <th>1,177</th> <th>1,151</th> <th>1,116</th> <th>1,081</th> <th>1,046</th>	45,750	46,000	1,233	1,214	1,196	1,177	1,151	1,116	1,081	1,046
46,500 1,250 1,222 1,195 1,168 1,133 46,750 1,259 1,241 1,222 1,204 1,177 1,142 47,000 1,268 1,249 1,221 1,194 1,151 47,500 1,285 1,260 1,221 1,194 1,159 47,500 1,284 1,284 1,281 1,212 1,194 1,168 47,500 1,302 1,284 1,286 1,221 1,194 1,168 48,500 1,312 1,284 1,266 1,274 1,212 1,104 48,500 1,329 1,311 1,292 1,265 1,229 1,104 48,500 1,329 1,311 1,292 1,274 1,212 1,94 48,500 1,329 1,311 1,282 1,265 1,229 1,214 49,000 1,338 1,310 1,282 1,221 2,29 49,500 1,347 1,282 1,247 1,247	46,000	46,250	1,242	1,223	1,205	1,186	1,159	1,124	1,089	1,054
46,750 1,259 1,241 1,222 1,204 1,177 1,142 47,000 1,268 1,249 1,231 1,212 1,186 1,151 47,260 1,277 1,258 1,240 1,221 1,194 1,159 47,500 1,285 1,267 1,224 1,221 1,194 1,168 47,500 1,293 1,276 1,287 1,281 1,177 48,000 1,301 1,284 1,265 1,221 1,186 48,200 1,329 1,311 1,292 1,247 1,212 48,000 1,332 1,311 1,282 1,285 1,203 48,700 1,329 1,311 1,282 1,221 1,214 49,000 1,338 1,319 1,282 1,282 1,221 49,500 1,364 1,321 1,282 1,224 1,229 49,500 1,365 1,318 1,301 1,284 1,229 50,000 1,364	46,250	46,500	1,250	1,232	1,213	1,195	1,168	1,133	1,098	1,063
47,000 1,268 1,249 1,231 1,212 1,186 1,151 47,250 1,277 1,258 1,240 1,221 1,194 1,159 47,550 1,285 1,267 1,230 1,203 1,169 1,159 48,500 1,303 1,276 1,287 1,287 1,281 1,177 48,500 1,312 1,293 1,274 1,221 1,186 48,500 1,329 1,311 1,292 1,274 1,212 49,000 1,338 1,319 1,301 1,282 1,274 49,500 1,355 1,311 1,282 1,284 1,229 49,500 1,355 1,318 1,301 1,284 1,229 49,500 1,355 1,318 1,301 1,284 1,284 49,500 1,355 1,318 1,301 1,284 1,284 49,500 1,354 1,324 1,284 1,284 1,284 50,000 1,354	46,500	46,750	1,259	1,241	1,222	1,204	1,177	1,142	1,107	1,072
47,250 1,277 1,258 1,240 1,221 1,194 1,159 47,500 1,286 1,267 1,248 1,230 1,203 1,168 47,500 1,294 1,276 1,257 1,239 1,212 1,177 48,000 1,302 1,286 1,247 1,221 1,186 48,500 1,329 1,311 1,282 1,286 1,212 49,000 1,338 1,310 1,282 1,282 1,274 1,212 49,500 1,338 1,310 1,282 1,282 1,281 1,221 49,500 1,355 1,31 1,282 1,282 1,284 1,229 49,500 1,355 1,31 1,282 1,282 1,284 1,284 49,500 1,354 1,326 1,384 1,327 1,281 1,284 50,00 1,364 1,327 1,396 1,384 1,317 1,286 50,50 1,383 1,364 1,384	46,750	47,000	1,268	1,249	1,231	1,212	1,186	1,151	1,116	1,081
47,500 1,285 1,267 1,248 1,230 1,103 1,168 47,750 1,294 1,276 1,257 1,239 1,212 1,177 48,000 1,303 1,284 1,266 1,247 1,221 1,186 48,500 1,320 1,203 1,266 1,283 1,203 1,194 49,000 1,338 1,319 1,204 1,221 1,221 49,500 1,338 1,319 1,291 1,264 1,229 49,500 1,355 1,318 1,301 1,291 1,264 1,229 49,500 1,355 1,318 1,300 1,273 1,238 1,247 50,000 1,354 1,346 1,327 1,309 1,286 1,247 50,200 1,373 1,364 1,327 1,301 1,265 26,500 50,500 1,383 1,364 1,327 1,301 1,265 26,500 50,700 1,383 1,327 1,386<	47,000	47,250	1,277	1,258	1,240	1,221	1,194	1,159	1,124	1,089
47,750 1,294 1,276 1,257 1,239 1,212 1,177 48,000 1,303 1,284 1,266 1,247 1,221 1,186 48,500 1,312 1,293 1,275 1,266 1,229 1,194 48,500 1,320 1,311 1,292 1,274 1,221 1,203 49,500 1,338 1,319 1,301 1,291 1,264 1,229 49,500 1,365 1,317 1,291 1,264 1,229 49,500 1,365 1,318 1,300 1,273 1,238 49,500 1,364 1,327 1,309 1,273 1,289 50,000 1,364 1,327 1,309 1,286 1,247 50,200 1,373 1,364 1,364 1,364 1,266 50,500 1,383 1,376 1,384 1,327 1,364 1,265 50,500 1,383 1,376 1,384 1,327 1,386 1,317 <th>47,250</th> <th>47,500</th> <th>1,285</th> <th>1,267</th> <th>1,248</th> <th>1,230</th> <th>1,203</th> <th>1,168</th> <th>1,133</th> <th>1,098</th>	47,250	47,500	1,285	1,267	1,248	1,230	1,203	1,168	1,133	1,098
48,000 1,284 1,266 1,247 1,221 1,186 48,250 1,312 1,293 1,275 1,265 1,229 1,194 48,500 1,320 1,312 1,283 1,265 1,238 1,212 48,750 1,329 1,311 1,292 1,274 1,247 1,212 49,000 1,338 1,319 1,301 1,282 1,264 1,229 49,500 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,356 1,327 1,309 1,282 1,238 1,247 50,000 1,364 1,327 1,309 1,281 1,247 50,250 1,364 1,364 1,327 1,364 1,364 1,364 50,500 1,393 1,364 1,327 1,309 1,265 26,500 50,500 1,393 1,375 1,384 1,311 1,265 26,50 50,500 1,393 1,315 1,384 </th <th>47,500</th> <th>47,750</th> <th>1,294</th> <th>1,276</th> <th>1,257</th> <th>1,239</th> <th>1,212</th> <th>1,177</th> <th>1,142</th> <th>1,107</th>	47,500	47,750	1,294	1,276	1,257	1,239	1,212	1,177	1,142	1,107
48,250 1,312 1,293 1,275 1,266 1,229 1,194 48,500 1,320 1,302 1,283 1,265 1,238 1,203 48,750 1,329 1,311 1,292 1,274 1,247 1,212 49,000 1,338 1,319 1,301 1,282 1,264 1,221 49,500 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,356 1,327 1,309 1,281 1,282 50,000 1,373 1,354 1,317 1,291 1,266 50,250 1,383 1,314 1,327 1,309 1,286 50,500 1,383 1,364 1,384 1,317 1,256 50,500 1,383 1,364 1,384 1,311 1,276 50,500 1,383 1,377 1,384 1,311 1,276 50,500 1,393 1,377 1,384 1,311 1,276 50,500	47,750	48,000	1,303	1,284	1,266	1,247	1,221	1,186	1,151	1,116
48,500 1,320 1,232 1,283 1,203 1,205 48,750 1,329 1,311 1,292 1,274 1,247 1,212 49,000 1,338 1,319 1,301 1,282 1,264 1,221 49,250 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,355 1,377 1,318 1,300 1,273 1,238 49,750 1,364 1,327 1,309 1,282 1,247 50,000 1,373 1,354 1,317 1,291 1,265 50,500 1,383 1,364 1,384 1,317 1,265 50,500 1,383 1,364 1,386 1,381 1,311 1,265 50,500 1,383 1,377 1,389 1,332 1,387 1,387 51,000 1,414 1,396 1,377 1,359 1,332 1,297	48,000	48,250	1,312	1,293	1,275	1,256	1,229	1,194	1,159	1,124
48,750 1,329 1,311 1,292 1,274 1,247 1,212 49,000 1,338 1,319 1,301 1,282 1,264 1,221 49,250 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,355 1,337 1,318 1,300 1,273 1,238 50,000 1,374 1,327 1,309 1,282 1,247 50,500 1,373 1,364 1,346 1,327 1,301 1,265 50,500 1,383 1,364 1,346 1,327 1,300 1,265 50,500 1,383 1,375 1,386 1,381 1,311 1,276 50,50 1,393 1,375 1,386 1,381 1,387 1,387 51,000 1,414 1,396 1,377 1,359 1,332 1,297	48,250	48,500	1,320	1,302	1,283	1,265	1,238	1,203	1,168	1,133
49,000 1,338 1,319 1,301 1,282 1,256 1,221 49,250 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,355 1,337 1,318 1,300 1,273 1,288 50,000 1,374 1,327 1,309 1,282 1,247 50,500 1,373 1,364 1,336 1,317 1,265 50,500 1,383 1,364 1,366 1,387 1,317 1,265 50,500 1,383 1,375 1,366 1,387 1,317 1,265 50,750 1,404 1,385 1,377 1,348 1,311 1,276 51,000 1,414 1,396 1,377 1,359 1,332 1,297	48,500	48,750	1,329	1,311	1,292	1,274	1,247	1,212	1,177	1,142
49,250 1,347 1,328 1,310 1,291 1,264 1,229 49,500 1,355 1,337 1,318 1,300 1,273 1,238 49,750 1,364 1,346 1,327 1,309 1,282 1,247 50,000 1,373 1,354 1,336 1,317 1,291 1,256 50,500 1,383 1,364 1,326 1,381 1,317 1,265 50,750 1,404 1,385 1,367 1,348 1,317 1,287 51,000 1,414 1,396 1,377 1,359 1,332 1,287	48,750	49,000	1,338	1,319	1,301	1,282	1,256	1,221	1,186	1,151
49,500 1,355 1,337 1,318 1,300 1,273 1,238 49,750 1,364 1,346 1,327 1,309 1,282 1,247 50,000 1,373 1,354 1,336 1,317 1,291 1,256 50,500 1,383 1,364 1,386 1,317 1,217 1,265 50,750 1,404 1,385 1,367 1,389 1,377 1,389 1,377 1,389 1,377 1,389 1,377 1,389 1,377 1,389 1,387 1,297	49,000	49,250	1,347	1,328	1,310	1,291	1,264	1,229	1,194	1,159
49,750 1,364 1,346 1,327 1,309 1,282 1,247 50,000 1,373 1,354 1,356 1,317 1,291 1,256 2 50,250 1,383 1,364 1,346 1,327 1,300 1,265 2 50,750 1,404 1,385 1,367 1,348 1,311 1,276 1,276 51,000 1,414 1,386 1,377 1,385 1,332 1,297	49,250	49,500	1,355	1,337	1,318	1,300	1,273	1,238	1,203	1,168
50,000 1,373 1,354 1,336 1,317 1,291 1,256 50,250 1,383 1,364 1,346 1,327 1,300 1,265 50,500 1,393 1,375 1,356 1,338 1,311 1,276 50,750 1,404 1,385 1,367 1,348 1,322 1,287 51,000 1,414 1,396 1,377 1,359 1,332 1,297	49,500	49,750	1,364	1,346	1,327	1,309	1,282	1,247	1,212	1,177
50,250 1,383 1,364 1,346 1,327 1,300 1,265 50,500 1,393 1,375 1,356 1,338 1,311 1,276 50,750 1,404 1,385 1,367 1,348 1,322 1,287 51,000 1,414 1,396 1,377 1,359 1,332 1,297	49,750	20,000	1,373	1,354	1,336	1,317	1,291	1,256	1,221	1,186
50,500 1,393 1,375 1,356 1,388 1,311 1,276 50,750 1,404 1,385 1,367 1,348 1,322 1,287 51,000 1,414 1,396 1,377 1,359 1,332 1,297	20,000	50,250	1,383	1,364	1,346	1,327	1,300	1,265	1,230	1,195
50,750 1,404 1,385 1,367 1,348 1,322 1,287 1,000 1,414 1,396 1,377 1,359 1,332 1,297	50,250	20,500	1,393	1,375	1,356	1,338	1,311	1,276	1,241	1,206
51.000 1.414 1.396 1.377 1.359 1.332 1.297	50,500	50,750	1,404	1,385	1,367	1,348	1,322	1,287	1,252	1,217
	50,750	51,000	1,414	1,396	1,377	1,359	1,332	1,297	1,262	1,227

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	00
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 Nonrefundable Child Care Credit Worksheet.	2	00
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2019 THROUGH 2023 – See the Nonrefundable Child Care Credit Worksheet.	3	00
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 Nonrefundable School Readiness Credit Worksheet. 5 Star Star Star Star	4	00
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2019 THROUGH 2023 – See the Nonrefundable School Readiness Credit Worksheet.	5	00
5		5	

Additional Nonrefundable Priority 3 Credits

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

	·	
6		
7		
8		
9		
10		
11		

Credit Code



Amount of Credit Claimed

6		<u> </u>	Ш.	00
7	Ċ	<u> </u>	Ш.	00
8		<u> </u>	Ш.	00
9		Ţ,	Ш.	00
10		Ţ,	Ш.	00
11	ij	Ţ,		00

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.







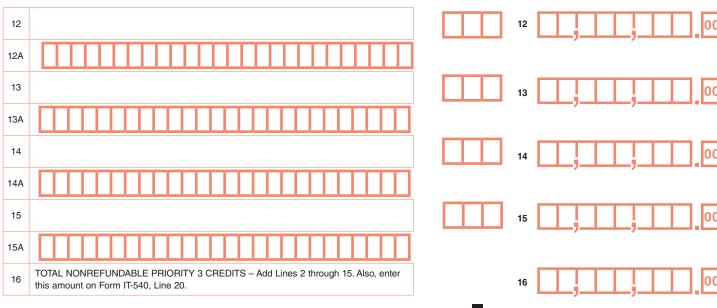


Enter your Social Security Number.	П							
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SCHEDULE J – 2024 NONREFUNDABLE PRIORITY 3 CREDITS ... CONTINUED

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135. See instructions. **Credit Description Credit Code Amount of Credit Claimed**



IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

		-
Description	Code	
Motion Picture Investment	251	
Research and Development	252	
Historic Structures	253	

Description	Code
Capital Company	257
LCDFI	258
Motion Picture Infrastructure	261

•	
Description	Code
Angel Investor	262
Other	299







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.

Α	В	С	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 p First	erson's name Last	Qualifying personal Security No	Qualified expenses you incurred and paid in 2024 for the person listed in column (F)	
					.00.
					.00
					.00
					.00
					.00
3	Add the amounts in column H, L \$6,000 for two or more persons.	3	.00		
4	Enter your earned income. See the	4	.00		
5	If married filing jointly, enter you disabled, see IRS Publication 503		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 Gros	ss Income from Form IT-540, Line 7, or S	Schedule E, Line 1, if filed.	7	.00
8	Enter on Line 8 the decimal amo If Line 7 is: over \$0 \$15,000 \$17,000 \$19,000	unt shown below that applies to the amo but not over \$15,000 \$17,000 \$19,000 \$21,000	ount on Line 7. decimal amount .35 .34 .33 .32	8	X
9	\$21,000 \$23,000 Multiply Line 6 by the decimal am	\$23,000 \$25,000 ount on Line 8.	.31 .30	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





		undable School R	Readiness Credit Worksheet (For u	se with Form IT-540)	
You	ur Name		Social Security Number		
	distant Davids of Olebets 47 0404 mondates	Oakaal Baadhaaa	Out the sent		
for Lou Tax date Ref the	297.4. To qualify for this credit, the taxpayer a qualified dependent under age six was usiana Department of Education. The quature Credit, which verifies the facility's name, e. A copy of Form R-10614 must be attact undable Child Care Credit Worksheet to a amount of qualifying expenses.	er must have Federal A ho attended a child car alifying child care facilit the facility license nun hed to your return. You receive this credit. Reta	Credit in addition to the credit for child cadjusted Gross Income of \$25,000 or less are facility that is participating in the Quality y must have provided the taxpayer with Fornber, the LA Revenue Account number, the must enter the facility license number in cain copies of canceled checks, receipts, and	nd must have incurred child care exper Start Rating program administered by trm R-10614, Louisiana School Readir Quality Star Rating, and the rating aveolumn D on Line 1 of the 2024 Louis d other documentation in order to sup	nses the ness ward iana
Co			ndable Child Care Credit on Form IT-540,	Line 13.	
1.	Enter the amount of 2024 Louisiana Ref the Louisiana Refundable Child Care Cr		edit found on 1)
	Using the Quality Star Rating of the chi applicable percentage for the School Re		r qualified dependent attended during 2024 te chart shown below:	, shown on Form R-10614, determine	the:
	((A) Quality Rating	(B) Percentages for Star Rating		
		Five Star	200% (2.0)		
		Four Star	150% (1.5)		
		Three Star	100% (1.0)		
		Two Star	50% (.50)		
		One Star	0% (.00)		
2.	Enter the number of your qualified depe	ndents under age six	who attended a:		
	Five Star Facility	and multiply the nu	umber by 2.0 (i)	·	
	Four Star Facility	and multiply the nu	umber by 1.5 (ii)	·	
	Three Star Facility	and multiply the nu	umber by 1.0 (iii)	·	
	Two Star Facility	and multiply the nu	umber by .50 (iv)	·	
3.	Add lines (i) through (iv) and enter the re	esult. Be sure to include	e the decimal	3	
4.	Multiply Line 1 by the total on Line 3. If t and enter the result here and on Form I		decimal, round to the nearest dollar	400	
	On Form IT-540, Line 14, enter in the boas shown on Line 2 above for the associ	-	, 3, or 2 the number of your qualified depen	dents	
	2	2024 Louisiana Ea	arned Income Credit Worksheet		
The		iduals who work, have	esident individuals who claimed and receive a valid Social Security Number, and have a t of another person.		
Co	mplete only if you claimed a Federal Ea	arned Income Credit (EIC).		
1.	Federal Earned Income Credit – Enter the	ne amount from Federa	al Form 1040 or 1040-SR, Line 27	1	00
2.	Multiply Line 1 above by 5 percent, roun	d to the nearest dollar,	and enter the result on Line 3	2 X .05	
_	Fatanthia and an Fama IT 540 Line	45		0	00



Your Name	Social Security Number

	2024 Louisiana Nonrefundable	e Child Care Credit Worksheet (For use with	For	rm IT-540)						
1	Enter Federal Child Care Credit from Federal Form 10 ²	40 or 1040-SR, Schedule 3, Line 2. NOTE : Retain copies in in order to support the amount of qualifying expenses.	1		.00					
	Enter the applicable percentage from the chart shown	n below.								
	Federal Adjusted Gross Income Pe	ercentage								
1A	\$35,001 - \$60,000	% (.30) % (.10) % (.10)	1A	X						
2	Multiply your Federal Child Care Credit shown on Lin result. If your Federal Adjusted Gross Income is Nonrefundable Child Care Credit for 2024. Proceed to	2		.00						
2A		is greater than \$60,000, the amount on Line 2 is limited all credit. If Line 2 is greater than \$25.00, enter \$25 here. lit 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 Cred to 2025. Also, any available carryforward from 2019 the equal to zero, enter zero "0" on Form IT-540, Schedul 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	t from Line 3.	5		.00					
6	Enter the amount of any Child Care Credit Carryforwa	6		.00						
7	Subtract Line 6 from Line 5.	7		.00						
8	Line 5 above. Enter the amount from Line 5 above or zero, subtract Line 5 from Line 6 and enter the resu Carryforward from 2019 through 2023 that can be car	Child Care Credit Carryforward used for 2024 is equal to a Form IT-540, Schedule J, Line 3. If Line 7 is less than all there. This amount is your unused Child Care Credit ried forward to 2025. Also, your entire Child Care Credit to 2025. Stop here; you are finished with the worksheet.	8		.00					
		determine the amount of Child Care Credit Carry 2023 plus any amount of your 2024 Child Care								
9	If Line 7 above is greater than zero, enter the amount Schedule J, Line 3.	of carryforward shown on Line 6 above on Form IT-540,	9							
10	If Line 7 above is greater than zero, enter the amount	t from Line 7.	10		.00					
11	Enter the amount of your 2024 Child Care Credit (Line	e 2 or Line 2A above).	11		.00					
12	Subtract Line 11 from Line 10.		12		.00					
13		re Child Care Credit for 2024 (Line 2 or 2A above) has on Form IT-540, Schedule J, Line 2. Stop here; you are	13							
	Use Line 14 to determine wh	at amount of your 2024 Child Care Credit you ca	an c	laim.						
14	If Line 12 above is less than zero, the amount on Line Enter the amount from Line 10 above on Form IT-540	10 above is the amount of your 2024 Child Care Credit. , Schedule J, Line 2.	14							
	Use Line 15 to determine the amou	nt of your 2024 Child Care Credit to be carried f	orwa	ard to 2025.						
15	If Line 12 above is less than zero, subtract Line 10 from to 2025. Enter the result here and keep this amount for	n Line 11 to compute your Child Care Credit Carryforward or your records.	15		.00					





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	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: Five Star Facility								
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 Cred utilized from 2019 through 2023 plus any amount of your 2024 School Read		-						
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 upon Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.	utilize	ed. Enter the amount from	Line 15					
	Use Line 18 to determine what amount of your 2024 School Readiness Credi	t you	u can claim.						
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2024 School Readiness Credit. Er Form IT-540, Schedule J, Line 4.	nter th	ne amount from Line 14 ab	oove on					
	Use Line 19 to determine the amount of your 2024 School Readiness Credit to be co	arrie	d 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 (Pag	je 1 of 4)													IMP	OR'	TAN	IT!			
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Filing Spouse	П	If joint return,	spouse's	name		Init.	Last	name					Suffix	Spous	se's				Ħ	7	Ť	÷	Ħ
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f you a	re not required to file a federal return, indicate wages here.	box a	nd e	nter	zero	"0"(on Line	12.		
7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0." From Louisiana Schedule E, attached	7		Ī	Ţ	T	П	Т	Γ	00
If you	did not itemize your deductions on your federal return, leave Lines 8A through 8D blank and go to Line 9.	'								
8A	FEDERAL ITEMIZED DEDUCTIONS	8A					L <u>, </u>	\mathbf{L}		00
8B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	8B					L <u>, </u>	L		00
8C	FEDERAL STANDARD DEDUCTION	8C					<u> </u>	\mathbb{L}		00
8D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8C from Line 8B.	8D					<u> </u>	L		00
9	YOUR LOUISIANA TAX TABLE INCOME – Subtract Line 8D from Line 7. If less than zero, enter "0." Use this figure to find your tax in the tax tables.	9					L <u>, </u>	L		00
10	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.	10			T 		L <u>, </u>	L		00
11	NONREFUNDABLE PRIORITY 1 CREDITS - From Schedule C, Line 6	11					L <u>,</u>	\mathbb{L}		00
12	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 11 from Line 10. If the result is less than zero or you are not required to file a federal return, enter zero "0."	12			Ť		<u>L</u> į	I		00
		_								
13	2024 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Child Care Credit Worksheet.	13						Ι		00
13A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	13A						L		00
13B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	13B					<u>_</u> ;_	L		00
14	2024 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet. 5 4 3 2 Star Star Star	14					<u></u>	Ι		00
15	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.	15								00
16	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 9	16					<u>L</u> ,	L		00
17	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 13 and 14 through 16. Do not include amounts on Lines 13A and 13B.	17					<u>_</u> ;_	L		00
18	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	18		Į	 	I	<u></u>	I		00
19	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	19	_				<u> </u>	L		00
20	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16	20		\prod			<u> </u>			00
21	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 20 from Line 18.	21			_ <u></u>		L <u>,</u>	L		00



COMPLETE AND SIGN RETURN ON NEXT PAGE.



Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to a START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 37.

Your Signature		Date (mm/dd/yyyy)	Spouse's Signature (If filing join	tly, both must sign.)	Date (mm/dd/yyyy)
Email Address					
	Print/Type Preparer's Name	Preparer's	Signature	Date (mm/dd/yyyy)	Check if Self-employed

PAID	Print/Type Preparer's	s Name	Preparer's Signature	Date (mm/dd/yyyy)	Check if Self-employed
PREPARER	Firm's Name ➤			Firm's FEIN ➤	
USE ONLY	Firm's Address			Telephone >	

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

with your W-2s and completed schedules. Please paperclip. **Do not staple.**





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Individual Income Tax Return Calendar Year Return Due 5/15/2025

Mail Balance Due Return with Payment
TO: Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550

Mail All Other Individual Income Tax Returns
TO: Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440



PTIN, FEIN, or LDR Account Number of Paid Preparer





LOUISIANA DEPARTMENT OF REVENUE

617 NORTH THIRD STREET BATON ROUGE LA 70802-5428

File electronically!



www.revenue.louisiana.gov/LaTAP.

Secure - Filing Confirmation Provided - Direct Deposit - Direct Debit - Credit Card Payment



