



Application for Deduction for Employment of Certain Qualified Disabled Individuals

Louisiana Department of Health (LDH)
Office for Citizens with Developmental Disabilities (OCDD)
PO Box 3117, Baton Rouge, LA 70821-3117

I. Employer Information			
LA Revenue Account Number or SSN		FEIN	
Date of Application (mm/dd/yyyy)			
Legal Name			
Trade Name			
Address			
City		State	ZIP
II. Employee Information			
I, the employer, am hereby applying for one of the 100 slots for the employment of the following individual:			
Employee's Name		SSN	
Address			
City		State	ZIP
III. Employer Declaration			
I declare that to the best of my knowledge of all available information, this application is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the deduction for employment of certain qualified disabled individuals program.			
Signature		Name	Date (mm/dd/yyyy)
IV. Department of Health Review			
Signature		Date (mm/dd/yyyy)	
Printed Name		Printed Title	
Appointing Authority Signature		Printed Name	
Meets Qualifications as of Date Signed by LDH: ☐ Yes ☐ No		Application Number	
V. Employment Information – To be completed by employer.			
Employment Start Date (mm/dd/yyyy)	Employment End Date (mm/dd/yyyy)	Hourly Rate of Pay	
Average Number of Hours Worked in a Week	Position	Location of Employment (City and State)	
Disability			
VI. Calculation of Deduction for Tax Year _____			
Gross wages paid to qualified individual for employment during month 1 through 4 of employment.	\$	X 50%	\$
Gross wages paid to qualified individual for employment during month 5 through end of tax year or amount paid during tax year after first year of employment.	\$	X 30%	\$
Total Amount of Deduction			\$



Instructions for Application for Deduction for Employment of Certain Qualified Disabled Individuals (R.S. 47:297.13)

An income tax deduction is allowed for each taxpayer who provides continuous employment to a qualified individual with a disability within this state. The amount of the deduction is equal to 50 percent of the gross wages paid to the individual during the first four continuous months of employment and 30 percent of the gross wages paid during each subsequent continuous month of employment. The number of qualified individuals for which the deduction may be claimed is limited to 100.

Employers will need to complete Sections I through III and submit the application to Louisiana Department of Health, Office for Citizens with Developmental Disabilities for review. Please mail the form to:

Louisiana Department of Health (LDH)
Office for Citizens with Developmental Disabilities (OCDD)
PO Box 3117, Baton Rouge, LA 70821-3117

Once LDH/OCDD reviews the form, Section IV will be completed and the form returned to the employer. The employer will need to complete Sections V and VI and attach a copy to their tax return in order to claim deduction. See the table below for tax periods and schedules to enter the deduction on the tax return.

Tax Year	CIFT-620	IT-540
2015	Schedule F, Line 3f	Schedule E, code 49E
2016	Schedule F, Line 3g	Schedule E, code 21E
2017	Schedule F, Line 3i	Schedule E, code 21E
2018	Schedule F, Line 3j	Schedule E, code 21E
2019	Schedule F, Line 3k	Schedule E, code 21E
2020	Schedule F, Line 3j	Schedule E, code 21E
2021	Schedule F, Line 3k	Schedule E, code 21E
2022	Schedule F, Line 3k	Schedule E, code 21E