



Application for Deduction for Employment of Certain Qualified Disabled Individuals

Louisiana Revised Statute 47:297.13

Mail to:

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

I. Employer Information

LDR 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)
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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: <input type="checkbox"/> Yes <input type="checkbox"/> 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

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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 this address:

Louisiana Department of Health (LDH)

Office for Citizens with Developmental Disabilities (OCDD)

P.O. 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/CIT-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
2021-2024	Schedule F, Line 3k	Schedule E, code 21E
2025	Schedule F, Line 3l	Schedule E, code 21E