LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

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Are you due a refund? If you file this paper return, it will take up to 14 weeks to get your refund check. With Louisiana File Online and direct deposit, you can receive your refund within 45 days.

Mark Box:

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

IT-540-WEB (Page 1 of 4)

2021 LOUISIANA RESIDENT

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

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix

Your SSN

Spouse's SSN

Present home address *(number and street including rural route)*	Unit Type	Number
City, Town, or APO	State	ZIP
Foreign Nation, if not United States *(do not abbreviate)*		

Area code and daytime telephone number

M M D D Y Y Y Y — Your Date of Birth

M M D D Y Y Y Y — Spouse's Date of Birth

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

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

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

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

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____

Enter a **"5"** in box if **qualifying widow(er).**
If the qualifying person is not your dependent, enter name here. _____

6 **EXEMPTIONS:**

6A	X Yourself	☐ 65 or older	☐ Blind	☐ Qualifying Widow(er)	Total of 6A & 6B ☐
6B	☐ Spouse	☐ 65 or older	☐ Blind		

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

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

IMPORTANT!

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

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

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☐ Field Flag

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Enter your Social Security Number.

If you are not required to file a federal return, indicate wages here. .00

Mark this box and enter zero "0" on Line 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."	From Louisiana Schedule E, attached	7 .00

If you did not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.

8A	FEDERAL ITEMIZED DEDUCTIONS		8A .00
8B	FEDERAL STANDARD DEDUCTION		8B .00
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C .00
9	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H.		9 .00
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." Use this figure to find your tax in the tax tables.		10 .00
11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.		11 .00
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6		12 .00
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."		13 .00

14	2021 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.*		14 .00
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		14A .00
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		14B .00
15	2021 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**		15 .00
16	EARNED INCOME CREDIT – See *Louisiana Earned Income Credit (LA EIC) Worksheet*, Line 3.		16 .00
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 9		17 .00
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14, and 15 through 17. Do not include amounts on Lines 14A and 14B.		18 .00

19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	19 .00
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	20 .00
21	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16	21 .00

CONTINUE ON NEXT PAGE.

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

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Enter your Social Security Number.

22	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.		22
23	CONSUMER USE TAX - You must mark one of these boxes.	☐ No use tax due. ☐ Amount from the Consumer Use Tax Worksheet.	23
24	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 and 23.		24

25	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.	25
26	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	26

PAYMENTS

27	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2021 – Attach Forms W-2 and 1099.**	27
28	AMOUNT OF CREDIT CARRIED FORWARD FROM 2020	28
29	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2021	29
30	AMOUNT PAID WITH EXTENSION REQUEST	30

31	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 30.	31
32	OVERPAYMENT – If Line 31 is greater than Line 24, subtract Line 24 from Line 31. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 39.	32
33	UNDERPAYMENT PENALTY – *See the instructions for Underpayment Penalty and Form R-210R.* If you are a farmer, check the box. ☐	33
34	**ADJUSTED OVERPAYMENT** – If Line 32 is greater than Line 33, subtract Line 33 from Line 32, and enter on Line 34. If Line 33 is greater than Line 32, subtract Line 32 from Line 33, and enter the balance on Line 39.	34
35	TOTAL DONATIONS – From Schedule D, Line 20	35

REFUND DUE

36	SUBTOTAL – Subtract Line 35 from Line 34. This amount of overpayment is available for credit or refund.		36
37	AMOUNT OF LINE 36 TO BE CREDITED TO 2022 INCOME TAX	**CREDIT**	37
38	AMOUNT TO BE REFUNDED – Subtract Line 37 from Line 36. If mailing to LDR, use Address 2 on the next page. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.	**REFUND** ☐	38

DIRECT DEPOSIT INFORMATION

Type: Checking ☐ Savings ☐

Will this refund be forwarded to a financial institution located outside the United States? Yes ☐ No ☐

Routing Number

Account Number

COMPLETE AND SIGN RETURN ON NEXT PAGE.

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

Enter your Social Security Number.

AMOUNTS DUE LOUISIANA

39	AMOUNT YOU OWE – If Line 24 is greater than Line 31, subtract Line 31 from Line 24.	39
40	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	40
41	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	41
42	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	42
43	INTEREST – From the Interest Calculation Worksheet, Line 5.	43
44	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 7.	44
45	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7.	45
46	UNDERPAYMENT PENALTY – *See the instructions for Underpayment Penalty and Form R-210R.* If you are a farmer, check the box. ☐	46
47	BALANCE DUE LOUISIANA – Add Lines 39 through 46. If mailing to LDR, use address 1 below. For electronic payment options, see instructions. **PAY THIS AMOUNT.**	47

DO NOT SEND CASH.

IMPORTANT!

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

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 the 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 38.

Your Signature	Date *(mm/dd/yyyy)*	Spouse's Signature *(If filing jointly, both must sign.)*	Date *(mm/dd/yyyy)*

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

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

Individual Income Tax Return
Calendar year return due 5/15/2022

{Address}

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

2 **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

☐ **For Office Use Only.**

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE C – 2021 NONREFUNDABLE PRIORITY 1 CREDITS

1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states and Form R-10606 must be submitted with this schedule.		
	1A Enter the total of Net Tax Liability Paid to Other States from Form R-10606.	1A	.00
	1B Enter the Credit for Taxes Paid to Other States from Form R-10606.	1B	.00

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
2			2 .00
3			3 .00
4			4 .00
5			5 .00
6	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, and 2 through 5. Also, enter this amount on Form IT-540, Line 12.		6 .00

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Conversion of Vehicle to Alternative Fuel	185
Other	199

ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE D – 2021 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 34 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 34 of Form IT-540.

1	**Adjusted Overpayment –** From IT-540, Line 34	**1** .00

DONATIONS OF LINE 1

2	**The Military Family Assistance Fund**	**2** .00
3	**Coastal Protection and Restoration Fund**	**3** .00
4	The START Program	**4** .00
5	Wildlife Habitat and Natural Heritage Trust Fund	**5** .00
6	Louisiana Cancer Trust Fund	**6** .00
7	Louisiana Pet Overpopulation Advisory Council	**7** .00
8	Louisiana Food Bank Association	**8** .00
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	**9** .00
10	Louisiana Association of United Ways/LA 2-1-1	**10** .00

DONATIONS OF LINE 1

11	American Red Cross	**11** .00
12	Louisiana National Guard Honor Guard for Military Funerals	**12** .00
13	Louisiana State Troopers Charities, Inc.	**13** .00
14	Friends of Palmetto State Park	**14** .00
15	Louisiana Horse Rescue Association	**15** .00
16	Louisiana Coalition Against Domestic Violence	**16** .00
17	Dreams Come True, Inc.	**17** .00
18	Sexual Trauma Awareness and Response (STAR)	**18** .00
19	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	**19** .00

20	TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 35.	**20** .00

ATTACH TO RETURN IF COMPLETED.

SCHEDULE E – 2021 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero.	☐	1
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS		2A
2B	RECAPTURE OF START CONTRIBUTIONS	■	2B
2C	RECAPTURE OF START K12 CONTRIBUTIONS		2C
2D	ADD BACK OF PASS – THROUGH ENTITY LOSS		2D
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.		3

EXEMPT INCOME – Enter on Lines 4A through 4G the amount of exempted income included in Line 1 above. Enter the description and associated code, along with the dollar amount. *See the instructions.*

	Exempt Income Description	Code	Amount
4A		E	4A
4B		E	4B
4C		E	4C
4D		E	4D
4E		E	4E
4F		E	4F
4G		E	4G
4H	**EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add Lines 4A through 4G.		4H
4I	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2, *see instructions.*	■	4I
4J	EXEMPT INCOME – Subtract Line 4I from Line 4H.		4J
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4J from Line 3.		5A
5B	IRC 280C EXPENSE ADJUSTMENT		5B
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.		5C

Description - *See instructions.*	**Code**
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits *Taxpayer date retired:* M M Y Y Y Y *Spouse date retired:* M M Y Y Y Y	02E
Louisiana State Teachers' Retirement Benefits *Taxpayer date retired:* M M Y Y Y Y *Spouse date retired:* M M Y Y Y Y	03E
Federal Retirement Benefits *Taxpayer date retired:* M M Y Y Y Y *Spouse date retired:* M M Y Y Y Y	04E
Other Retirement Benefits – *Provide name or statute:* _____ *Taxpayer date retired:* M M Y Y Y Y *Spouse date retired:* M M Y Y Y Y	05E
Annual Retirement Income Exemption for Taxpayers 65 or over *Provide name of pension or annuity:* _____	06E

Description - *See instructions.*	**Code**
Taxable Amount of Social Security	07E
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
COVID-19 Relief Benefits	27E
Other, *see instructions.* Identify: _____	49E

ATTACH TO RETURN IF COMPLETED.

2021 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number

I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletins 09-019 and 12-008 on LDR's website for more information.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
Total *(add amounts in each column)*						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or $5,000, whichever is less.						

IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the **Elementary and Secondary School Tuition Deduction** here and on IT-540, Schedule E, code 17E.	$
Enter the **Educational Expenses for Home-Schooled Children Deduction** here and on IT-540, Schedule E, code 18E.	$
Enter the **Educational Expenses for a Quality Public Education Deduction** here and on IT-540, Schedule E, code 19E.	$

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE F – 2021 REFUNDABLE PRIORITY 2 CREDITS

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

	Credit Description	Credit Code		Amount of Credit Claimed
1		F	1	.00
2		F	2	.00
3		F	3	.00
4		F	4	.00
5		F	5	.00
5A	School Readiness Child Care Directors and Staff Credit - Facility License Number			

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. *See the instructions.*

	Credit Description	Credit Code		Amount of Credit Claimed
6.	Musical and Theatrical Production	62F	6	.00
6A.				
7.	Musical and Theatrical Production	62F	7	.00
7A.				
8.	Musical and Theatrical Production	62F	8	.00
8A.				
9.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 17.		9	.00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Mentor-Protégé	57F

Description	Code
Milk Producers	58F
Technology Commercialization	59F
Historic Residential	60F
School Readiness Child Care Provider	65F

Description	Code
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F

Description	Code
Digital Interactive Media & Software	73F
Other Refundable Credit	80F

ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE H – 2021 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet.	1	.00
2	Enter the amount of federal disaster credits allowed by IRS. *See the instructions.*	2	.00
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line 9 to indicate that your income tax deduction has been increased.	3	.00

SCHEDULE I – 2021 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code		Amount of Credit Claimed
1		F	1	.00
2		F	2	.00
3		F	3	.00
4		F	4	.00
5		F	5	.00
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540, Line 26.		6	.00

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE J – 2021 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 13g, or Line 2 if applicable. This amount will be used to compute your 2021 Louisiana Nonrefundable Child Care Credit.	1	.00
2	2021 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 2016 THROUGH 2020 – *See the Nonrefundable Child Care Credit Worksheet.*	3	.00
4	2021 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** ☐ **4** ☐ **3** ☐ **2** ☐	4	.00
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2016 THROUGH 2020 – *See the Nonrefundable School Readiness Credit Worksheet.*	5	.00

Additional Nonrefundable Priority 3 Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
6			6	.00
7			7	.00
8			8	.00
9			9	.00
10			10	.00
11			11	.00

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

Description	Code
Organ Donation	202
Previously Unemployed	208
Owner of Accessible and Barrier-free Home	221
New Jobs Credit	224
Eligible Re-entrants	228
Apprenticeship	236
Biomed/University Research	300

Description	Code
Tax Equalization	305
Manufacturing Establishments	310
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454
Neighborhood Assistance	457

Description	Code
Research and Development	458
Ports of Louisiana Import Export Cargo	459
LA Import	460
LA Work Opportunity	461
Youth Jobs	462
Inventory Tax Credit Carried Forward and ITEP	500
Ad Valorem Natural Gas Credit Carried Forward	502

Description	Code
Atchafalaya Trace	504
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599

CONTINUE ON NEXT PAGE.

ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE J – 2021 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 the instructions.*

	Credit Description	Credit Code	Amount of Credit Claimed
12		12	.00
12A			
13		13	.00
13A			
14		14	.00
14A			
15		15	.00
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 21.	16	.00

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
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299

ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2021 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 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 2021 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. If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

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

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2021 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G	H	
Qualifying person's name First	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2021 for the person listed in column (F)	
				.00
				.00
				.00
				.00
				.00

3	Add the amounts in column H, Line 2. Do not enter more than $8,000 for one qualifying person or $16,000 for two or more persons. Enter this amount here and on Form IT-540, Line 14A.	3		.00
4	Enter your earned income. See the definitions in the instructions.	4		.00
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5		.00
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 14B.	6		.00
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1, if filed.	7		.00
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. **If Line 7 is: over** — **but not over** — **decimal amount** $0 — $25,000 — .50	8	**X .50**	
9	Multiply Line 6 by the decimal amount on Line 8.	9		.00
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	**X .50**	
11	Enter this amount on Form IT-540, Line 14.	11		.00

WEB 62213

ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2021 Louisiana Refundable School Readiness Credit Worksheet *(For use with Form IT-540)*

Your Name	Social Security Number

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of $25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2021 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540, Line 14.

1. Enter the amount of 2021 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . .1 _____ **.00**

   Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2021, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(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 dependents **under age six** who attended a:

   Five Star Facility _____ and multiply the number by 2.0 . . . . . (i) _____ . _____

   Four Star Facility _____ and multiply the number by 1.5 . . . . . (ii) _____ . _____

   Three Star Facility _____ and multiply the number by 1.0 . . . . . (iii) _____ . _____

   Two Star Facility _____ and multiply the number by .50 . . . . . (iv) _____ . _____

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 _____ . _____

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 15. . . . . 4 _____ **.00**

   On Form IT-540, Line 15 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2021 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are least age 19. These individuals cannot be a qualifying child or dependent of another person.

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

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040 or 1040-SR, Line 27a. . . . . 1 _____ **.00**
2. Multiply Line 1 above by 5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .05**
3. Enter this amount on Form IT-540, Line 16 . . . . . 3 _____ **.00**

WEB 62214

ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number

2021 Louisiana Nonrefundable Child Care Credit Worksheet *(For use with Form IT-540)*

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 13g, or Line 2 if applicable. **NOTE**: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	**1**		.00
1A	Enter the applicable percentage from the chart shown below. **Federal Adjusted Gross Income** — **Percentage** $25,001 – $35,000 — 30% (.30) $35,001 – $60,000 — 10% (.10) over $60,000 — 10% (.10)	**1A**	**X .**_____	
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. **If your Federal Adjusted Gross Income is less than or equal to $60,000,** this is your available Nonrefundable Child Care Credit for 2021. Proceed to Line 3.	**2**		.00
2A	**Important! If your Federal Adjusted Gross Income is greater than $60,000**, the amount on Line 2 is limited to the LESSER of $25.00, or 10 percent of the federal credit. If Line 2 is greater than $25.00, enter $25 here. This is your available Nonrefundable Child Care Credit for 2021.	**2A**		.00
3	Enter the amount of Louisiana income tax from Form IT-540, Line 19.	**3**		.00
4	If Line 3 is equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. If Line 3 is equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 2 and 3. Stop here; you are finished with the worksheet.	**4**		
	Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2016 through 2020 utilized for 2021.			
5	If Line 3 above is greater than zero, enter the amount from Line 3.	**5**		.00
6	Enter the amount of any Child Care Credit Carryforward from 2016 through 2020.	**6**		.00
7	Subtract Line 6 from Line 5.	**7**		.00
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2021 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540, Schedule J, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2016 through 2020 that can be carried forward to 2022. Also, your entire Child Care Credit for 2021 (Line 2 or 2A above) will be carried forward to 2022. Stop here; you are finished with the worksheet.	**8**		.00
	Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 Child Care Credit.			
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540, Schedule J, Line 3.	**9**		
10	If Line 7 above is greater than zero, enter the amount from Line 7.	**10**		.00
11	Enter the amount of your 2021 Child Care Credit (Line 2 or Line 2A above).	**11**		.00
12	Subtract Line 11 from Line 10.	**12**		.00
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2021 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540, Schedule J, Line 2. Stop here; you are finished with the worksheet.	**13**		
	Use Line 14 to determine what amount of your 2021 Child Care Credit you can claim.			
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2021 Child Care Credit. Enter the amount from Line 10 above on Form IT-540, Schedule J, Line 2.	**14**		
	Use Line 15 to determine the amount of your 2021 Child Care Credit to be carried forward to 2022.			
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2022. Enter the result here and keep this amount for your records.	**15**		.00

ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number

2021 Louisiana Nonrefundable School Readiness Credit Worksheet *(For use with Form IT-540)*

See instructions on page 15.

1	Enter the amount of 2021 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 2021, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a: Five Star Facility _____ and multiply the number by 2.0 . . . . . (i) _____ . _____ Four Star Facility _____ and multiply the number by 1.5 . . . . . (ii) _____ . _____ Three Star Facility _____ and multiply the number by 1.0 . . . . . (iii) _____ . _____ Two Star Facility _____ and multiply the number by .50 . . . . . (iv) _____ . _____ On Form IT-540, Schedule J, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
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 2021.	**4**		.00
5	Enter the amount from Form IT-540, Line 19.	**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 2021 (Line 4) will be carried forward to 2022. Also, any available carryforward from 2016 through 2020 will be carried forward to 2022. 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 2016 through 2020 utilized for 2021.			
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 2016 through 2020.	**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 2021 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 2016 through 2020 that can be carried forward to 2022. Also, your entire School Readiness Credit for 2021 (Line 4) will be carried forward to 2022. Stop here; you are finished with the worksheet.	**12**		.00
	Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2016 through 2020 plus any amount of your 2021 School Readiness Credit.			
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Schedule J, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	**14**		.00
15	Enter the amount of your 2021 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 2021 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
	Use Line 18 to determine what amount of your 2021 School Readiness Credit you can claim.			
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2021 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
	Use Line 19 to determine the amount of your 2021 School Readiness Credit to be carried forward to 2022.			
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2022. Enter the result here and keep this amount for your records.	**19**		.00