

FILE ONLINE ON



Fast. Easy. Absolutely Free.

revenue.louisiana.gov/LaTAP

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 Taxpayer Access Point (LaTAP) 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-BC (Page 1 of 4)

2024 LOUISIANA RESIDENT

Your legal first name

Init.

Last name

Suffix

If joint return, spouse's name

Init.

Last name

Suffix

Present home address (number and street including rural route)

Unit Type

Number

City, Town, or APO

State

ZIP

Foreign Nation, if not United States (Do not abbreviate.)

IMPORTANT!

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

MMDDYYYY

MMDDYYYY

MMDDYYYY

MMDDYYYY

Your Date of Birth

Spouse's Date of Birth

Decedent's Date of Death

Spouse's Date of Death

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

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

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

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

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

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

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

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

6 EXEMPTIONS:

6A

X

Yourself

65 or older

Blind

Qualifying Surviving Spouse

6B

Spouse

65 or older

Blind

Total of 6A & 6B

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

6C

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

IMPORTANT!

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

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

6D

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

6E

Enter name here.

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

6F

FOR OFFICE USE ONLY

Field Flag

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

CONTINUE ON NEXT PAGE.



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

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[illegible]

PAYMENTS	26	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2024 – Attach Forms W-2 and 1099.	26
	27	AMOUNT OF CREDIT CARRIED FORWARD FROM 2023	27
	28	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2024	28
	29	AMOUNT OF EXTENSION PAYMENT	29

30	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 24 through 29.	30	
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. Otherwise, go to Line 38.	31	
32	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box.	32	
33	ADJUSTED OVERPAYMENT – If Line 31 is greater than Line 32, subtract Line 32 from Line 31, and enter on Line 33. If Line 32 is greater than Line 31, subtract Line 31 from Line 32, and enter the balance on Line 38.	33	
34	TOTAL DONATIONS – From Schedule D, Line 20	34	

[illegible]

COMPLETE AND SIGN RETURN ON NEXT PAGE.



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Enter your Social Security Number.

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AMOUNTS DUE LOUISIANA	38	AMOUNT YOU OWE – If Line 23 is greater than Line 30, subtract Line 30 from Line 23.	38	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	39	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	39	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	40	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	40	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	41	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	41	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	42	INTEREST – From the Interest Calculation Worksheet, Line 5	42	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 3	43	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7	44	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
45	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>	45	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											
46	BALANCE DUE LOUISIANA – Add Lines 38 through 45. If mailing to LDR, use address 1 below. For electronic payment options, see instructions. PAY THIS AMOUNT.	46	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											

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 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 jointly, both must sign.)	Date (mm/dd/yyyy)
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Email Address

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> 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.

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Individual Income Tax Return
Calendar year return due 5/15/2025

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

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PTIN, FEIN, or LDR Account Number
of Paid Preparer☐
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Enter your Social Security Number.

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SCHEDULE C – 2024 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.
1B	Enter the Credit for Taxes Paid to Other States from Form R-10606.

1A	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td>00</td></tr></table>	00
00											
1B	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td>00</td></tr></table>	00
00											

Additional Nonrefundable Priority 1 Credits

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

Credit Description	Credit Code	Amount of Credit Claimed										
2	<table border="1"><tr><td></td><td></td></tr></table>			2 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
3	<table border="1"><tr><td></td><td></td></tr></table>			3 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
4	<table border="1"><tr><td></td><td></td></tr></table>			4 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
5	<table border="1"><tr><td></td><td></td></tr></table>			5 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
6 TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B and 2 through 5. Also, enter this amount on Form IT-540, Line 11.		6 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199



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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 33 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 33 of Form IT-540.

1	Adjusted Overpayment – From IT-540, Line 33	1	[][] , [][] , [][] . [][]
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>	DONATIONS OF LINE 1	11	Louisiana National Guard Honor Guard for Military Funerals	11	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	3	Coastal Protection and Restoration Fund	3	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		12	Louisiana State Troopers Charities, Inc.	12	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	4	The START Program	4	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		13	Louisiana Coalition Against Domestic Violence	13	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	5	Wildlife Habitat and Natural Heritage Trust Fund	5	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		14	Dreams Come True, Inc.	14	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	6	Louisiana Cancer Advisory Board	6	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		15	Sexual Trauma Awareness and Response (STAR)	15	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	7	Louisiana Pet Overpopulation Advisory Council	7	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		16	Maddie's Footprints	16	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	8	Louisiana Food Bank Association	8	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		17	University of New Orleans Foundation	17	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		18	Southeastern Louisiana University Foundation	18	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>
	10	American Red Cross	10	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>		19	Holden's Hope	19	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>

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 34.	20	
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SCHEDULE E – 2024 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.
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
2B	RECAPTURE OF START CONTRIBUTIONS
2C	RECAPTURE OF START K12 CONTRIBUTIONS
2D	ADD BACK OF PASS-THROUGH ENTITY LOSS
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.

1	
2A	
2B	
2C	
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 *instructions*.

Exempt Income Description	Code
4A	E
4B	E
4C	E
4D	E
4E	E
4F	E
4G	E
4H	EXEMPT INCOME – Add Lines 4A through 4G.
5	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 4H from Line 3. 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.

Amount
4A
4B
4C
4D
4E
4F
4G
4H
5

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
IRC 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Certain Adoptions	30E
Other, see instructions. Identify: _____	49E



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2024 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 Bulletin 24-007 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
- Elementary and Secondary School Tuition** – La. 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 \$6,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks, and other supplies **required** by the school.
 - Educational Expenses for Home-Schooled Children** – La. 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 \$6,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 - Educational Expenses for a Quality Public Education** – La. 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 \$6,000. 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 \$6,000.**

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 \$6,000, 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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Enter your Social Security Number. 

5

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

	Credit Description	Credit Code	Amount of Credit Claimed
1		<div style="display: flex; align-items: center;"> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">F</div> </div>	1 <div style="display: flex; align-items: center;"> <div style="width: 80px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">0</div> </div>
2		<div style="display: flex; align-items: center;"> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">F</div> </div>	2 <div style="display: flex; align-items: center;"> <div style="width: 80px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">00</div> </div>
3		<div style="display: flex; align-items: center;"> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">F</div> </div>	3 <div style="display: flex; align-items: center;"> <div style="width: 80px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">00</div> </div>
4		<div style="display: flex; align-items: center;"> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">F</div> </div>	4 <div style="display: flex; align-items: center;"> <div style="width: 80px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">00</div> </div>
5		<div style="display: flex; align-items: center;"> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">F</div> </div>	5 <div style="display: flex; align-items: center;"> <div style="width: 80px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">.</div> <div style="width: 60px; height: 30px; border: 1px solid black;"></div> <div style="margin-left: 5px;">00</div> </div>
5A	School Readiness Child Care Directors and Staff Credit - Facility License Number	<div style="display: flex; align-items: center;"> <div style="width: 90px; height: 30px; border: 1px solid black;"></div> </div>	

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

Credit Description	Credit Code	Amount of Credit Claimed
6. Musical and Theatrical Production	<div style="width: 80%;"></div> 6 2 F	6 <div style="background-color: #cccccc; width: 100%;">,</div> , <div style="background-color: #cccccc; width: 100%;">,</div> .00
6A. <div style="background-color: #cccccc; height: 20px;"></div>		
7. Musical and Theatrical Production	<div style="width: 80%;"></div> 6 2 F	7 <div style="background-color: #cccccc; width: 100%;">,</div> , <div style="background-color: #cccccc; width: 100%;">,</div> .00
7A. <div style="background-color: #cccccc; height: 20px;"></div>		
8. Musical and Theatrical Production ■	<div style="width: 80%;"></div> 6 2 F	8 <div style="background-color: #cccccc; width: 100%;">,</div> , <div style="background-color: #cccccc; width: 100%;">,</div> .00
8A. <div style="background-color: #cccccc; height: 20px;"></div>		
9. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 16.		9 <div style="background-color: #cccccc; width: 100%;">,</div> , <div style="background-color: #cccccc; width: 100%;">,</div> .00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Digital Interactive Media & Software	73F
Stillborn Child	76F

Description	Code
Funeral and Burial Expense for a Pregnancy-Related Death	77F
Adoption of Unrelated Infant	78F
Restaurant Recycling of Oyster Shells	79F
Other Refundable Credit	80F



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Credit Description

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 25.		6				.	00

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



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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.	4				.	00
	5 Star <input type="checkbox"/> 4 Star <input type="checkbox"/> 3 Star <input type="checkbox"/> 2 Star <input type="checkbox"/>						
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2019 THROUGH 2023 – See the Nonrefundable School Readiness Credit Worksheet.	5				.	00

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

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

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

Description	Code	Description	Code	Description	Code	Description	Code
Organ Donation	202	Refunds by Utilities	412	Youth Jobs	462	Ports of Louisiana Investor	508
Owner of Accessible and Barrier-Free Home	221	Donation to School Tuition Organization	424	Apprenticeship (2022)	463	Enterprise Zone	510
New Jobs Credit	224	QMC Music Job Creation Credit	454	Donation to Qualified Foster Care Charitable Organization	464	Recycling Credit	550
Eligible Re-Entrants	228	Neighborhood Assistance	457	Firearm Safety Devices	465	Other	599
Apprenticeship (2007)	236	Research and Development	458	Inventory Tax Credit Carried Forward and ITEP	500		
Tax Equalization	305	Ports of Louisiana Import Export Cargo	459	Ad Valorem Natural Gas Credit Carried Forward	502		
Manufacturing Establishments	310	LA Import	460	Atchafalaya Trace	504		
Other	399	LA Work Opportunity	461	Cane River Heritage	506		

CONTINUE ON NEXT PAGE. 



Enter your Social Security Number.

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
12			12
12A			
13			13
13A			
14			14
14A			
15			15
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 20.		16

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

Description	Code	Description	Code	Description	Code
Motion Picture Investment	251	Capital Company	257	Angel Investor	262
Research and Development	252	LCDFI	258	Other	299
Historic Structures	253	Motion Picture Infrastructure	261		



File electronically!



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

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

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

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

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

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

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

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





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

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

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

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

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

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

(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 14. 4 _____ . **00**

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

2024 Louisiana Earned Income Credit Worksheet

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

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

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



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

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

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



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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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 _____ 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 2024.	4		.00
5	Enter the amount from Form IT-540, Line 18.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Schedule J, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2024 (Line 4) will be carried forward to 2025. Also, any available carryforward from 2019 through 2023 will be carried forward to 2025. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2019 through 2023 utilized for 2024.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2019 through 2023.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2024 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Schedule J, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2019 through 2023 that can be carried forward to 2025. Also, your entire School Readiness Credit for 2024 (Line 4) will be carried forward to 2025. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2019 through 2023 plus any amount of your 2024 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Schedule J, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2024 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2024 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2024 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2024 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
Use Line 19 to determine the amount of your 2024 School Readiness Credit to be carried forward to 2025.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2025. Enter the result here and keep this amount for your records.	19		.00



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