

LOUISIANA FILE ONLINE

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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.

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

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

2019 LOUISIANA RESIDENT

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name		Init.	Last name
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

2015 Legislation Recovery

Your Date of Birth

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)**.

6 EXEMPTIONS:

6A 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.

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."	<input type="checkbox"/>	From Louisiana Schedule E, attached
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7	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	---

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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

8B	FEDERAL STANDARD DEDUCTION
----	----------------------------

8B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.
----	---

8C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

9	FEDERAL INCOME TAX – See instructions. If your federal income tax has been decreased by the foreign tax credit, see instructions for optional deduction. If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H.	1 <input type="checkbox"/>	2 <input type="checkbox"/>
---	---	----------------------------	----------------------------

9	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	---

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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.
----	---

11	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9
----	--

12	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

14	2019 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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
-----	---

14A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
-----	---

14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
-----	---

14B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
-----	---

15	2019 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.
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15	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

5	<input type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>
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16	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.
----	---

16	<input type="text"/> <input type="text"/> <input type="text"/>
----	--

17	LOUISIANA CITIZENS INSURANCE CREDIT	17A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	-------------------------------------	-----	---

17	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10
----	--

18	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14, and 15 through 18. Do not include amounts on Lines 14A, 14B, and 17A.
----	---

19	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS
----	---

20	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS
----	---

21	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16
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22	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
----	---

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.

23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20.	23	<input type="text"/>
24	CONSUMER USE TAX - You must mark one of these boxes. <input type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet.	24	<input type="text"/>
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	25	<input type="text"/>

26	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26	<input type="text"/>
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27	<input type="text"/>

PAYMENTS	28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2019 – Attach Forms W-2 and 1099.	28	<input type="text"/>
	29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2018	29	<input type="text"/>
	30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2019	30	<input type="text"/>
	31	AMOUNT PAID WITH EXTENSION REQUEST	31	<input type="text"/>

32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32	<input type="text"/>
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 40.	33	<input type="text"/>
34	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>	34	<input type="text"/>
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.	35	<input type="text"/>
36	TOTAL DONATIONS – From Schedule D, Line 18	36	<input type="text"/>

REFUND DUE	37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37	<input type="text"/>
	38	AMOUNT OF LINE 37 TO BE CREDITED TO 2020 INCOME TAX CREDIT	38	<input type="text"/>
	39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. 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 <input type="checkbox"/>	39	<input type="text"/>

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.

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Enter your Social Security Number.

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AMOUNTS DUE LOUISIANA	40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	00
	41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	00
	42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	00
	43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	00
	44	INTEREST – From the Interest Calculation Worksheet, Line 5.	44	00
	45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 7.	45	00
	46	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7.	46	00
	47	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>	47	00
	48	BALANCE DUE LOUISIANA – Add Lines 40 through 47. If mailing to LDR, use address 1 below. For electronic payment options, see instructions. PAY THIS AMOUNT.	48	00

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 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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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 5/15/2020

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PTIN, FEIN, or LDR Account Number of Paid Preparer

{ 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

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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE C – 2019 NONREFUNDABLE PRIORITY 1 CREDITS

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

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See the instructions for definitions of these disabilities.						
2A	Deaf	Loss of Limb	Mentally Incapacitated	Blind	2D Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D _____
2B	Spouse					
2C	Dependent *					
					2E	2E Multiply Line 2D by \$72. _____
* List dependent names here. >						

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS		
3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A _____
3B	Multiply Line 3A by 29 percent. Round to the nearest dollar.	3B _____
4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
4A	Enter the amount of eligible federal credits.	4A _____
4B	Multiply Line 4A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	4B _____

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
5		_____	5 _____
6		_____	6 _____
7		_____	7 _____
8		_____	8 _____
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Also, enter this amount on Form IT-540, Line 12.		9 _____

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Small Town Health Professionals	115

Description	Code
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135

Description	Code
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175
Conversion of Vehicle to Alternative Fuel	185
Other	199



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SCHEDULE D – 2019 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 35 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 17, the portion of the overpayment you wish to donate. The total on Line 18 cannot exceed the amount of your overpayment on Line 35 of Form IT-540.

1	Adjusted Overpayment – From IT-540, Line 35		
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	<input type="text"/>
	3	Coastal Protection and Restoration Fund	3	<input type="text"/>
	4	The START Program	4	<input type="text"/>
	5	Wildlife Habitat and Natural Heritage Trust Fund	5	<input type="text"/>
	6	Louisiana Cancer Trust Fund	6	<input type="text"/>
	7	Louisiana Pet Overpopulation Advisory Council	7	<input type="text"/>
	8	Louisiana Food Bank Association	8	<input type="text"/>
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	<input type="text"/>

DONATIONS OF LINE 1	10	Louisiana Association of United Ways/LA 2-1-1	10	<input type="text"/>
	11	American Red Cross	11	<input type="text"/>
	12	Louisiana National Guard Honor Guard for Military Funerals	12	<input type="text"/>
	13	Louisiana State Troopers Charities, Inc.	13	<input type="text"/>
	14	Friends of Palmetto State Park	14	<input type="text"/>
	15	Children's Therapeutic Services at the Emerge Center	15	<input type="text"/>
	16	Louisiana Horse Rescue Association	16	<input type="text"/>
	17	Louisiana Coalition Against Domestic Violence	17	<input type="text"/>

18	TOTAL DONATIONS – Add Lines 2 through 17. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 36.		
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SCHEDULE E – 2019 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

SSN input boxes

Table with 2 columns: Line number and Description. Lines 1-3.

Form with 2 columns: Line number and Amount input boxes. Lines 1-3.

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

Table with 3 columns: Line number, Description, and Code. Lines 4A-5C.

Form with 3 columns: Line number, Amount input boxes, and Code. Lines 4A-5C.

Table with 2 columns: Description and Code. Retirement benefits categories.

Table with 2 columns: Description and Code. Exclusion categories.



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ATTACH TO RETURN IF COMPLETED.

2019 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.

SSN input boxes

SCHEDULE F – 2019 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself, 1B Spouse: Date of Birth, Driver's License number, State of issue

1C Dependents: List dependent names.

Dependent name, Date of Birth (MM/DD/YYYY)

1D Enter 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See the instructions.

1D Amount input boxes

Additional Refundable Priority 2 Credits

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

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Includes row 6A: 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.

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Includes rows 7-10: Musical and Theatrical Production, OTHER REFUNDABLE PRIORITY 2 CREDITS

SEE CREDIT CODES ON NEXT PAGE



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Enter your Social Security Number.

SSN input boxes

SCHEDULE F – 2019 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists various credits like Ad Valorem Offshore Vessels, Milk Producers, etc.

*** Schedule G omitted on purpose ***

SCHEDULE H – 2019 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 3 rows for entering federal income tax liability, disaster credits, and total amount. Includes input boxes for each row.

SCHEDULE I – 2019 REFUNDABLE PRIORITY 4 CREDITS

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

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Includes input boxes for descriptions, codes (F), and amounts.

Table with 2 columns: Description, Code. Lists Inventory Tax (50F) and Ad Valorem Natural Gas (51F).



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Enter your Social Security Number.

SSN input boxes

SCHEDULE J – 2019 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

Table with 5 rows for child care credits, including Federal Child Care Credit and Louisiana Nonrefundable Child Care Credit.

Additional Nonrefundable Priority 3 Credits

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

Table for additional credits with columns: Credit Description, Credit Code, Amount of Credit Claimed.

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

Table listing eligible codes and descriptions for lines 6-11, including Atchafalaya Trace, Organ Donation, etc.

CONTINUE ON NEXT PAGE.



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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE J – 2019 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.

Table with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 12-15A for individual credits, and row 16 for the total.

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

Table with 2 columns: Description, Code. Rows: Motion Picture Investment (251), Research and Development (252), Historic Structures (253).

Table with 2 columns: Description, Code. Rows: Digital Interactive Media (254), Capital Company (257), LCDFI (258).

Table with 2 columns: Description, Code. Rows: New Markets (259), Brownfields Investor (260), Motion Picture Infrastructure (261).

Table with 2 columns: Description, Code. Rows: Angel Investor (262), Other (299).



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2019 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 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 2019 Publication 503 for information on “Due Diligence.” 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 2019 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G	H
Qualifying person's name <small>First</small>	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2019 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 \$3,000 for one qualifying person or \$6,000 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. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <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> </tbody> </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 14.	11	.00																												



2019 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. You must enter the facility license number in column D on Line 1 of the 2019 Louisiana Refundable Child Care Credit Worksheet to receive this credit.

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

1. Enter the amount of 2019 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 2019, 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.

2019 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 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 18a. 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**

