

Name Change

2024 LOUISIANA RESIDENT - 2D

Decedent Filing

Your SSN

Spouse Decedent

Spouse's SSN

Address Change

Amended Return

Telephone

NOL Carryback

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 Yourself

65 or older

Blind

Qualifying Surviving Spouse

Total of 6A & 6B

6B Spouse

65 or older

Blind

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.

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.

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. Enter name here. _____

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



FOR OFFICE USE ONLY

Field Flag

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

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

- 7 FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0". From Louisiana Schedule E, attached
 - 8A FEDERAL ITEMIZED DEDUCTIONS
 - 8B FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES
 - 8C FEDERAL STANDARD DEDUCTION
 - 8D EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8C from Line 8B.
 - 9 YOUR LOUISIANA TAX TABLE INCOME – Subtract Line 8D from Line 7. If less than zero, enter '0'. Use this figure to find your tax in the tax tables.
 - 10 YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.
 - 11 NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6 .
 - 12 TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 11 from Line 10. If the result is less than zero or you are not required to file a federal return, enter zero "0".
 - 13 2024 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.**
 - 13A Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
 - 13B Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
 - 14 2024 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
Star
4
Star
3
Star
2
Star
- 15 EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.
 - 16 OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 9
 - 17 TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add lines 13 and 14 through 16. Do not include amounts on Lines 13A and 13B.
 - 18 TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS
 - 19 OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS
 - 20 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16
 - 21 ADJUSTED LOUISIANA INCOME TAX- Subtract Line 20 from Line 18.



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

Social Security Number [REDACTED]

- 22A CONSUMER USE TAX – You must mark one of these boxes. No use tax due **22A** [REDACTED]
 Amount from the Consumer Use Tax Worksheet
- 22B ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE No usage fee due **22B** [REDACTED]
 Amount from Form R-19000A
- 23 TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE – Add Lines 21, 22A, and 22B. **23** [REDACTED]
- 24 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 19. **24** [REDACTED]
- 25 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 **25** [REDACTED]

PAYMENTS

- 26 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2024 – Attach Forms W-2 and 1099. **26** [REDACTED]
- 27 AMOUNT OF CREDIT CARRIED FORWARD FROM 2023 **27** [REDACTED]
- 28 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2024 **28** [REDACTED]
- 29 AMOUNT OF EXTENSION PAYMENT **29** [REDACTED]
- 30 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 24 through 29. **30** [REDACTED]
- 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** [REDACTED]
- 32 UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box. **32** [REDACTED]
- 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** [REDACTED]
- 34 TOTAL DONATIONS – From Schedule D, Line 20 **34** [REDACTED]

REFUND DUE

- 35 SUBTOTAL – Subtract Line 34 from Line 33. This amount of overpayment is available for credit or refund. **35** [REDACTED]
- 36 AMOUNT OF LINE 35 TO BE CREDITED TO 2025 INCOME TAX **CREDIT** **36** [REDACTED]
- 37 Enter a “2” in box if you want to receive your refund by paper check. **REFUND** **37** [REDACTED]
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.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number [REDACTED] Account Number [REDACTED]



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

Social Security Number

AMOUNTS DUE LOUISIANA

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

PAY THIS AMOUNT.

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.

Status

Contribution and Donation

2-D Barcode Area

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 ▶	

Name

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

Mail to: Department of Revenue

PTIN, FEIN, or LDR Account Number of Paid Preparer

□
For Office Use Only.



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.

1A [REDACTED]

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

1B [REDACTED]

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	_____	[REDACTED]	2	[REDACTED]
3	_____	[REDACTED]	3	[REDACTED]
4	_____	[REDACTED]	4	[REDACTED]
5	_____	[REDACTED]	5	[REDACTED]
6	Add Lines 1B, and 2 through 5. Also, enter this amount on Form IT-540, Line 11.		6	[REDACTED]



SCHEDULE D – 2024 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 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

DONATIONS OF LINE 1

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



SCHEDULE E – 2024 ADJUSTMENTS TO INCOME

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 description and associated code, along with the dollar amount. See instructions.

	Exempt Income Description	Code					Amount
4A	_____		4A				
4B	_____		4B				
4C	_____		4C				
4D	_____		4D				
4E	_____		4E				
4F	_____		4F				
4G	_____		4G				
4H	EXEMPT INCOME – Add Lines 4A through 4G.		4H				
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.		5				

Description		Code
Interest and Dividends on US Government Obligations.....		01E
Louisiana State Employees' Retirement Benefits (Date Retired).....		02E
Taxpayer Spouse 		
Louisiana State Teachers' Retirement Benefits (Date Retired).....		03E
Taxpayer Spouse 		
Federal Retirement Benefits (Date Retired).....		04E
Taxpayer Spouse 		
Other Retirement Benefits (Date Retired).....		05E
Provide name or statute: _____		
Taxpayer Spouse 		
Annual Retirement Income Exemption for Taxpayers 65 or over		06E
Provide name of pension or annuity: _____		

Description		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 (Identify: _____)		49E



SCHEDULE F – 2024 REFUNDABLE PRIORITY 2 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
1	_____		1	
2	_____		2	
3	_____		3	
4	_____		4	
5	_____		5	
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 instructions.*

	Credit Description	Credit Code		Amount of Credit Claimed
6	Musical and Theatrical Production	62F	6	
6A.				
7	Musical and Theatrical Production	62F	7	
7A.				
8.	Musical and Theatrical Production	62F	8	
8A.				
9.	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 16.		9	



SCHEDULE I – 2024 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed
1	_____		1
2	_____		2
3	_____		3
4	_____		4
5	_____		5
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540, Line 25.	6	



SCHEDULE J – 2024 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	
2	2024 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2019 through 2023	3	
4	2024 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	
	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">5 Star </div> <div style="text-align: center;">4 Star </div> <div style="text-align: center;">3 Star </div> <div style="text-align: center;">2 Star </div> </div>		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2019 through 2023	5	

Additional Nonrefundable Priority 3 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
6	_____	 	6	 	
7	_____	 	7	 	
8	_____	 	8	 	
9	_____	 	9	 	
10	_____	 	10	 	
11	_____	 	11	 	

CONTINUE ON NEXT PAGE.



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.

	Credit Description	Credit Code	Amount of Credit Claimed
12	_____	[REDACTED]	12 [REDACTED]
12A	[REDACTED]		
13	_____	[REDACTED]	13 [REDACTED]
13A	[REDACTED]		
14	_____	[REDACTED]	14 [REDACTED]
14A	[REDACTED]		
15	_____	[REDACTED]	15 [REDACTED]
15A	[REDACTED]		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540 Line 20.		16 [REDACTED]



2024 CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule C – Nonrefundable Priority 1 Credits

Description	Code	Description	Code
Premium Tax	100	Debt Issuance	155
Bone Marrow	120	(Reserved for future credits. Do not use unless specifically	
Qualified Playgrounds	150	directed to do so by LDR.)	199

Schedule F – Refundable Priority 2 Credits

Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Retention and Modernization	70F
Telephone Company Property	54F	Digital Interactive Media and Software	73F
Prison Industry Enhancement	55F	Stillborn Child	76F
Milk Producers	58F	Funeral and Burial Expense for a Pregnancy-Related Death	77F
Technology Commercialization	59F	Adoption of Unrelated Infant	78F
School Readiness Child Care Provider	65F	Restaurant Recycling of Oyster Shell	79F
School Readiness Child Care Directors and Staff	66F	(Reserved for future credits. Do not use unless specifically	
School Readiness Business-Supported Child Care	67F	directed to do so by LDR.)	80F
School Readiness Fees and Grants to Resource and Referral Agencies	68F		

Schedule F – Transferable, Refundable Priority 2 Credits

Description	Code
Musical and Theatrical Productions	62F

Schedule I – Refundable Priority 4 Credits

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

Schedule J – Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Organ Donation	202	LA Import	460
Owner of Accessible and Barrier-Free Home	221	LA Work Opportunity	461
New Jobs Credit	224	Youth Jobs	462
Eligible Re-Entrants	228	Apprenticeship (2022)	463
Apprenticeship (2007)	236	Donation to Qualified Foster Care Charitable Organization	464
Tax Equalization	305	Firearm Safety Devices	465
Manufacturing Establishments	310	Inventory Tax Credit Carried Forward and ITEP	500
(Reserved for future credits. Do not use unless specifically		Ad Valorem Natural Gas Credit Carried Forward	502
directed to do so by LDR.)	399	Atchafalaya Trace	504
Refunds by Utilities	412	Cane River Heritage	506
Donation to School Tuition Organization	424	Ports of Louisiana Investor	508
QMC Music Job Creation Credit	454	Enterprise Zone	510
Neighborhood Assistance	457	Recycling Credit	550
Research and Development	458	(Reserved for future credits. Do not use unless specifically	
Ports of Louisiana Import Export Cargo	459	directed to do so by LDR.)	599

Schedule J – Transferable, Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Motion Picture Investment	251	Motion Picture Infrastructure	261
Research and Development	252	Angel Investor	262
Historic Structures	253	(Reserved for future credits. Do not use unless specifically	
Capital Company	257	directed to do so by LDR.)	299
LCDFI	258		

2024 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletins 24-007 on LDR's website for more information. Expenses paid with amounts deducted as Start K12 Savings Program Contributions and not eligible for this deduction.
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 \$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.
 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 \$6,000. 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 \$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 <i>(add amounts in each column)</i>						
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.	\$



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)	
First	Last			
				.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. 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 style="width:100%; margin-top: 5px;"> <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> <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																												



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 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**





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	<p>Enter the applicable percentage from the chart shown below.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Federal Adjusted Gross Income</th> <th style="text-align: center; border-bottom: 1px solid black;">Percentage</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$25,001 – \$35,000</td> <td style="text-align: center;">30% (.30)</td> </tr> <tr> <td style="text-align: center;">\$35,001 – \$60,000</td> <td style="text-align: center;">10% (.10)</td> </tr> <tr> <td style="text-align: center;">over \$60,000</td> <td style="text-align: center;">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 results. 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								



**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	<p>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:</p> <p style="margin-left: 20px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 20px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 20px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 20px;">Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>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.</p>			
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 2024.				
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

