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.

Mark Box:	IT-540-WE	B (Page 1 of 4)					IMPORTANT!	
Name Change		LOUISIANA				order as sh	er your SSN below nown on your fede	
Decedent Filing						Your SSN		
Spouse Decedent						Spouse's SSN		
Address Change								
Amended Return						Area c	ode and daytime tel	epnone number
NOL Carryback								
				YYYY		DDYY	YY	
			Your Date	of Birth	Spou	se's Date of Bir	th	
	tatus box. It must a	the appropriate number in the agree with your federal return.	6	EXEMPTIONS:	65 or		Qualifying	
	Enter a "1" in bo	ox if single. ox if married filing jointly.	6A	X Yourself	older	Blind	Widow(er)	Total of
		ox if married filing separately	y . 6B	Spouse	65 or older	Blind		6A & 6B
	Enter a "4" in bo	ox if head of household . son is not your dependent, enter nam						
		ox if qualifying widow(er). rson is not your dependent, enter nam	ne here.					
First	: Name	Last Name	Social Se	curity Number	Relatio	nship to you	Birth Date	(mm/dd/yyyy)
						- F ,		
	IMP	ORTANT!		6D EXEMPTION	S – Total of 6A	, 6B, and 6C		6D
in togethe	er along with	his return MUST be man in your W-2s and comples aperclip. Do not stapl es	eted	Enter the num	nber of depende ing the Deducti	AIN ADOPTIONS ents included on L on for Certain Ado	ine 6C for whom	6E
•				6F TOTAL EXEM	MPTIONS – Su	btract Line 6E froi	m Line 6D.	6F
			FOR OFF					_
				ICE USE ONLY				

If you a	are not required to file a federal	
ii you a	return, indicate wages here. Mark thi	s 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	7
If you	ı did not itemize your deductions on your federal return, leave Lines 8A through 8D blank and go to Line 9.	
8A	FEDERAL ITEMIZED DEDUCTIONS	8A 00
8B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	8B 00
8C	FEDERAL STANDARD DEDUCTION	8C
8D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8C from Line 8B.	8D 00
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.	9 00
10	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.	10
11	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6	11 00
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."	12 00
13	2022 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.	13
13A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	13A
13B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	13B
14	2022 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet. 5 4 3 2	14
15	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.	15
16	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 9	16
17	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 13, and 14 through 16. Do not include amounts on Lines 13A and 13B.	17
18	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	18
19	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	19
20	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16	20



CONTINUE ON NEXT PAGE.



		2022 Form IT-540-WEB (Page 3 of 4) Enter your Social Security Number	
	21	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 20 from Line 18.	21 00
	22	No use tax due. CONSUMER USE TAX - You must mark one of these boxes. Amount from the Consumer Use Tax Worksheet.	22 00
	23	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 21 and 22.	23 00
	24	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 19.	24 00
	25	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	25
	26	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2022 – Attach Forms W-2 and 1099.	26
ENTS	27	AMOUNT OF CREDIT CARRIED FORWARD FROM 2021	27
PAYMENT	28	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2022	28 00
Δ.	29	AMOUNT OF EXTENSION PAYMENT	29 00
		_	
	30	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 24 through 29. OVERPAYMENT – If Line 30 is greater than Line 23, subtract Line 23 from Line 30. Your overpayment may	30
	31	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 00
	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 00
	34	TOTAL DONATIONS – From Schedule D, Line 22	34 00
	35	SUBTOTAL – Subtract Line 34 from Line 33. This amount of overpayment is available for credit or refund.	35
	36	AMOUNT OF LINE 35 TO BE CREDITED TO 2023 INCOME TAX CREDIT	36
UE	37	AMOUNT TO BE REFUNDED – Subtract Line 36 from Line 35. 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.	37
REFUND DUE	01	Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filling for the first time, or if you do not make a refund selection, you will receive your refund by paper check.	37
R		DIRECT DEPOSIT INFORMATION	
		Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States. Routing Account	? Yes No
		Number Number	

COMPLETE AND SIGN RETURN ON NEXT PAGE.









		Enter your Social Security Number.			
	38	AMOUNT YOU OWE - If Line 23 is greater than Line 30, subtract Line 30 from Line 23.	38	<u>, </u>	
	39	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	39	joo,	
ANA	40	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	40	ŢШ.	
OUISIANA	41	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	41		
DNE LC	42	INTEREST – From the Interest Calculation Worksheet, Line 5.	42	į III.	
TS DI	43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 3.	43	<u> </u>	
AMOUNTS	44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7.	44	įш.	
Σ	45	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box.	45	į III.	
	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	jШ,	
		IMPORTANT!	DO NOT		SH.

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			tly, both must sign.)	Date (mm/dd/yyyy)	
PAID	Print/Type Preparer	's Name	Pre	eparer's S	Signature	Date (mm/dd/yyyy)	Check	c ☐ if Self-employed
PREPARER	Firm's Name ➤					Firm's FEIN ➤		
USE ONLY	Firm's Address ➤					Telephone >		

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



Individual Income Tax Return Calendar year return due 5/15/2023

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

Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

PTIN, FEIN, or LDR Account Number of Paid Preparer







 Enter your Social Security Number.	ь				

SCHEDULE C - 2022 NONREFUNDABLE PRIORITY 1 CREDITS

1		EDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states and Form 10606 must be submitted with this schedule.		
	1A	Enter the total of Net Tax Liability Paid to Other States from Form R-10606.	1A	00
	1B	Enter the Credit for Taxes Paid to Other States from Form R-10606.	1B	0.0

Additional Nonrefundable Priority 1 Credits

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

	Credit Description
2	
3	
4	
5	
6	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, and 2 through 5. Also, enter this amount on Form IT-540, Line 11.

Credit Code	Amount of Credit Claimed	
	2	
	3	
	4	
	5	
	6	

Description	Code		
Premium Tax	100		
Bone Marrow	120		

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199









Enter your Social Security Number.

SCHEDULE D - 2022 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 21, the portion of the overpayment you wish to donate. The total on Line 22 cannot exceed the amount of your overpayment on Line 33 of Form IT-540.

'	Adjusted Overpayment – From IT	-540, Line 55			1		
2	The Military Family Assistance Fund	2		12	Louisiana National Guard Honor Guard for Military Funerals	12	
3	Coastal Protection and Restoration Fund	3	00	13	Louisiana State Troopers Charities, Inc.	13	
4	The START Program	4		– 14	Louisiana Horse Rescue Association	14	
5	Wildlife Habitat and Natural Heritage Trust Fund	5		15	Louisiana Coalition Against Domestic Violence	15	
6	Louisiana Cancer Trust Fund	6	00	0 16	Dreams Come True, Inc.	16	
7	Louisiana Pet Overpopulation Advisory Council	7	00	17 18 18	Sexual Trauma Awareness and Response (STAR)	17	
8	Louisiana Food Bank Association	8	00	18	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	18	
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	00	19	Maddie's Footprints	19	
10	Louisiana Association of United Ways/LA 2-1-1	10	00	20	University of New Orleans Foundation	20	
11	American Red Cross	11	00	21	Southeastern Louisiana University Foundation	21	



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	ATTACH TO RETURN IF COMPLETED.			
SCH		cial Se	ecurity Number.	
1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040 Line 11. Check box if amount is less than zero.	0-SR,	1 , , ,	00
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS		2A	00
2B	RECAPTURE OF START CONTRIBUTIONS	ı	2B	00
2C	RECAPTURE OF START K12 CONTRIBUTIONS		2C	00
2D	ADD BACK OF PASS – THROUGH ENTITY LOSS		2D	00
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.		3	
	MPT INCOME – Enter on Lines 4A through 4G the amount of exempted income included in Lin r the description and associated code, along with the dollar amount. See the instructions. Exempt Income Description Code		ve.	
4A	Code	E		
7/		_	4A	00
4B		E	4B	00
4C		E	4C	00
4D		E	4D	00
4E		E	4E	
4F		E	4F	
4G		E	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 Schedu	ıle E	5	
	was used.			
Desc	ription - See instructions.	Code	Description - See instructions.	Code
	st and Dividends on U.S. Government Obligations	01E	Taxable Amount of Social Security	07E
Louisi	ana State Employees' Retirement Benefits		Native American Income START Savings Program Contribution	08E 09E
Tavas	MMVVV	02E	Military Pay Exclusion Road Home	10E 11E
Тахра	yer date retired: Spouse date retired:		Recreation Volunteer	13E
Louisi	ana State Teachers' Retirement Benefits		Volunteer Firefighter Voluntary Retrofit Residential Structure	14E 16E
Тахра	yer date retired: Spouse date retired:	03E	Elementary and Secondary School Tuition Educational Expenses for Home-Schooled Children	17E 18E
		+-	Educational Expenses for Quality Public Education	19E
Feder	al Retirement Benefits	04E	Capital Gain from Sale of Louisiana Business Employment of Certain Qualified Disabled Individuals	20E 21E
Тахра	ver date retired: M. M. Y. Y. Y. Spouse date retired: M. M. Y. Y. Y. Y.	04E	S Bank Shareholder Income Exclusion	22E
045-	Retirement Benefits – Provide name or statute:	+	Entity Level Taxes Paid to Other States Pass - Through Entity Exclusion	23E 24E



Provide name of pension or annuity:

Taxpayer date retired:

Other Retirement Benefits - Provide name or statute:

Annual Retirement Income Exemption for Taxpayers 65 or over

Spouse date retired:



05E

06E





25E

27E

28E 29E

30E

49E

IRC 280C Expense Adjustment

START K12 Savings Program Contributions

COVID-19 Relief Benefits

Other, see instructions.

Digital Nomads

Identify: _

Certain Adoptions



2022 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. Expenses paid with amounts deducted as START K12 Savings Program Contributions are 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 \$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						
В						
С						
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 Evnance	List the amount paid for each student as listed in Section II.						
Qualifying Expense	Α	В	С	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.	\$



	ATTACH TO RETURN IF COMPLETED
SCHED	JLE F – 2022 REFUNDABLE PRIORITY

	Enter your Socia	Il Security Number.		
SCH	IEDULE F – 2022 REFUNDABLE PRIORITY 2 CREDITS			
Enter	credit description and associated code, along with the dollar amount of credit claims. Credit Description	ed. See the instructions. Credit Code	Amount of Credit Claimed	l
1		F 1		00
2		F 2		00
3		F 3		00
4		F 4		00
5		F 5		00
5A	School Readiness Child Care Directors and Staff Credit - Facility License Number			

Transferable, Refundable Priority 2 Credits

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

Credit Description	Credit Code	Amount of Credit Claimed
Musical and Theatrical Production	6 2 F	6 00
6A.		
7. Musical and Theatrical Production	6 2 F	7
7A.		
Musical and Theatrical Production	6 2 F	8 00
8A.		
9. OTHER REFUNDABLE PRIORITY 2 CREDITS — Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 16.	n	9 00

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

Description	Code
Technology Commercialization	59F
Historic Residential	60F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F

Description	Code
School Readiness Business – Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Digital Interactive Media & Software	73F

Description	Code
Stillborn Child	76F
Funeral and Burial Expense for a Pregnancy-related Death	77F
Other Refundable Credit	80F



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ATTACH TO RETURN IF COMPLETI

Enter your Social Security Number.	
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SCHEDULE I – 2022 REFUNDABLE PRIORITY 4 CREDITS

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

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

Credit (Code		Amount
	F	1	
	F	2	
	F	3	
	F	4	\Box
	F	5	

Amount of Credit Claimed		
1		00
2		00
3		00
4		00
5		00
6		

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

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SCHEDULE J – 2022 NONREFUNDABLE PRIORITY 3 CREDITS	
Nonrefundable Child Care Credits	
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 2022 Louisiana Nonrefundable Child Care Credit.	
2 2022 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.	

2022 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.

AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2017 THROUGH 2021

5 3 2

AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2017 THROUGH 2021 – See the Nonrefundable School Readiness Credit Worksheet.



Additional Nonrefundable Priority 3 Credits

- See the Nonrefundable Child Care Credit Worksheet.

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

	Credit Description	Credit Code	Amount of Credit Claimed
6			00
7		-	,
8			3 00
9			
10		1	o
11		1	1

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

Description	Code
Organ Donation	202
Previously Unemployed	208
Owner of Accessible and Barrier-free Home	221
New Jobs Credit	224
Eligible Re-entrants	228
Apprenticeship (2007)	236
Biomed/University Research	300
Tax Equalization	305

Description	Code
Manufacturing Establishments	310
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454
Neighborhood Assistance	457
Research and Development	458
Ports of Louisiana Import Export Cargo	459

Description	Code
LA Import	460
LA Work Opportunity	461
Youth Jobs	462
Apprenticeship (2022)	463
Donation to Qualified Foster Care Charitable Organization	464
Inventory Tax Credit Carried Forward and ITEP	500
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504

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

CONTINUE ON NEXT PAGE.











Enter your Social Security Number.			

SCHEDULE J – 2022 NONREFUNDABLE PRIORITY 3 CREDITS ...CONTINUED

Transferable, Nonrefundable Priority 3 Credits

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

Credit Description

Credit Code

Amount of Credit Claimed

12		12 00
12A		
13		13 00
13A		
14		14 00
14A		
15		15 00
15A		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 20.	16

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

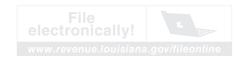
Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

•	
Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299









2022 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number			

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

1. Care Provider Information Schedule — Complete columns A through E for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See IRS 2022 Publication 503 for information on "Due Diligence." Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. If additional lines are required for Lines 1 or 2, attach a schedule. Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.

Α	В	С	D	Е
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 2022 in column H. See the definitions in the instructions for information on Qualified Expenses.

F Qualifying person's name First Last		G	Н
		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2022 for the person listed in column (F)
			.00
			.00
			.00
			.00
			.00

a Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or

3	\$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 13A.					.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. En	ter this amount on Form IT-5	540, Line 13B.	6		.00
7	Enter your Federal Adjusted Gross Incom	ne from Form IT-540, Line 7,	or Schedule E, Line 1, if filed.	7		.00
8	Enter on Line 8 the decimal amount shows the second of the	## below that applies to the but not over \$15,000 \$17,000 \$19,000 \$21,000 \$23,000 \$25,000	amount on Line 7. decimal amount .35 .34 .33 .32 .31 .30	8	X	
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 1	3.		11		.00





	2022 Louisiana Re	fundable School Re	eadiness Credit Worksheet (For use with Form I	T-540)
Yo	ur Name		Social Security Number	
cred und Edu nun You	dit, the taxpayer must have Federal Adju der age six who attended a child care ucation. The qualifying child care facility nber, the LA Revenue Account number, u must enter the facility license number	usted Gross Income of \$2 facility that is participating must have provided the the Quality Star Rating, in column D on Line 1 o	e credit for child care expenses as provided under R.S. 47 25,000 or less and must have incurred child care expenses fing in the Quality Start Rating program administered by the e taxpayer with Form R-10614 which verifies the facility's and the rating award date. A copy of Form R-10614 must be fithe 2022 Louisiana Refundable Child Care Credit Workstin in order to support the amount of qualifying expenses.	or a qualified dependent Louisiana Department of name, the facility license be attached to your return.
Co	mplete this worksheet only if you cla	imed a Louisiana Refur	ndable Child Care Credit on Form IT-540, Line 13.	
1.	Enter the amount of 2022 Louisiana R the Louisiana Refundable Child Care (edit found on 	00
	Using the Quality Star Rating of the capplicable percentage for the School		r qualified dependent attended during 2022, shown on Forr le chart shown below:	n R-10614, determine the
		(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)	
3.	Five Star Facility Four Star Facility Three Star Facility Two Star Facility Add lines (i) through (iv) and enter the	and multiply the nu and multiply the nu and multiply the nu	Imber by 2.0	- - -
4.	Multiply Line 1 by the total on Line 3. If and enter the result here and on Form	f the number results in a o	decimal, round to the nearest dollar	. 00
	On Form IT-540, Line 14 enter in the b as shown on Line 2 above for the asso		3, or 2 the number of your qualified dependents	
ava indi		or resident individuals wh have a valid Social Sec dependent of another per		
1.	Federal Earned Income Credit – Enter	the amount from Federa	l Form 1040 or 1040-SR, Line 27	. 00
2.	Multiply Line 1 above by 5 percent, rou	und to the nearest dollar,	and enter the result on Line 3	X .05
3.	Enter this amount on Form IT-540, Line	e 15	3 _	. 00





Your Name	Social Security Number

2022 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			
	Enter the applicable percentage from the chart shown below.						
1A	Federal Adjusted Gross Income Percentage						
	\$25,001 - \$35,000 30% (.30) \$35,001 - \$60,000 10% (.10) over \$60,000 10% (.10)	1A	X				
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000, this is your available Nonrefundable Child Care Credit for 2022. 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 2022.	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 2022 (Line 2 or 2A above) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. 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 Car Carryforward from 2017 through 2021 utilized for 2022.	re Cı	edit				
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 2017 through 2021.			.00			
7	Subtract Line 6 from Line 5.			.00			
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2022 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 2017 through 2021 that can be carried forward to 2023. Also, your entire Child Care Credit for 2022 (Line 2 or 2A above) will be carried forward to 2023. 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 2017 through 2021 plus any amount of your 2022 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 2022 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 2022 (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 2022 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 2022 Child Care Credit. Enter the amount from Line 10 above on Form IT-540, Schedule J, Line 2.						
	Use Line 15 to determine the amount of your 2022 Child Care Credit to be carried forward to 2023.						
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2023. Enter the result here and keep this amount for your records.	15		00			





You	r Name Social Security Number	Social Security Number						
2022 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)								
See	instructions on page 13.							
1	Enter the amount of 2022 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundal Child Care Credit Worksheet on either Line 2 or Line 2A.	ole 1		.00				
	Using the star rating of the child care facility that your qualified dependent attended during 2022, shown on Form R-10614, enter the number of you 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)							
2	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.		x					
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar a enter the result here. This is your available Nonrefundable School Readiness Credit for 2022.	nd 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 2022 (Line 4) will be carried forward to 2023. Also, any available carryforward from 2017 through 2021 will be carried forward to 2023. 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 2017 through 2021 utilized for 2022.								
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 2017 through 2021.	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 2022 equal to Line 9. Enter the amount from Line 9 on Form IT-540, Schedule J, Line 5. If Line 11 is less than ze subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Cre Carryforward from 2017 through 2021 that can be carried forward to 2023. Also, your entire School Readine Credit for 2022 (Line 4) will be carried forward to 2023. Stop here; you are finished with the worksheet.	ro, dit 12		.00				
	Use Lines 13 through 17 to determine the amount of School Readiness C utilized from 2017 through 2021 plus any amount of your 2022 School F							
13								
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00				
15	Enter the amount of your 2022 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 2022 (Line 4) has been utilized. Enter the amount from Line 1 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 2022 School Readiness Credit you can claim.							
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2022 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 2022 School Readiness Credit to be carried forward to 2023.							
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforwa	ırd 19		.00				

