LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

revenue.louisiana.gov/fileonline

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.

lark Box:	IT-540-WEE	3 (Page 1 of 4)	IMPORTANT!						
ame hange		LOUISIA	NA R	ESI	DENT	•	You must en order as s	iter your SSN belo shown on your fed	w in the same eral return.
· ·									
ecedent iling							Your SSN		
pouse ecedent							Spouse's SSN		
ddress hange									
mended eturn							Area	code and daytime te	lephone number
OL									
arryback									
			MIMIL	YUUY	YYY	MIMIL	DIDIXIX	YY	
1			You	ır Date of	Birth	Spot	ise's Date of B	irth	
		ne appropriate number in gree with your federal reto		6	EXEMPTIONS:	:			_
illing	Enter a " 1 " in bo	-	uiii.	6A	X Yourself	65 or	Blind	Qualifying Surviving	
		x if married filing join	ntly.		X	older		Spouse	Total of 6A & 6B
		x if married filing sep	-	6B	Spouse	65 or older	Blind		OA & OB
	Enter a "4" in bo	ox if head of househo con is not your dependent, e	old.						
	a.o quayg po.o	on to not your dopondont, o	J. 1101 1101110 110101						
	Enter a "5" in ho	x if qualifying survivi	ina snouse						
	If the qualifying pers	ox if qualifying survivion is not your dependent, e	enter name here.					r return with the	6C
	If the qualifying pers	on is not your dependent, e	enter name here.					r return with the	6C
required	If the qualifying pers	on is not your dependent, e	enter name here. ow. If you havents claimed o	on Federa		1040-SR in th			6C (mm/dd/yyyy)
required	If the qualifying pers ENTS – Enter depe	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Form 1040 or	1040-SR in th	e boxes here.		
required	If the qualifying pers ENTS – Enter depe	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Form 1040 or	1040-SR in th	e boxes here.		
required	If the qualifying pers ENTS – Enter depe	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Form 1040 or	1040-SR in th	e boxes here.		
required	If the qualifying pers ENTS – Enter depe	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Form 1040 or	1040-SR in th	e boxes here.		
required	If the qualifying pers ENTS – Enter depe	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Form 1040 or	1040-SR in th	e boxes here.		
required	If the qualifying pers ENTS – Enter deperinformation. Enter	endent information belothen number of dependent	enter name here. ow. If you havents claimed o	on Federa	Urity Number	1040-SR in th	e boxes here.		
Fire All four (4	IMPC IMPC IMPC	endent information belothe number of dependent Last Name	be mailed completed	ocial Sect	D EXEMPTION Enter the nur you are claim	Relation Relation IS – Total of 6A TS FOR CERT. There of depend	onship to you A, 6B, and 6C AIN ADOPTION ents included on ion for Certain A	Birth Date Birth Date	(mm/dd/yyyy)







Enter your Social Security Number.

ou a	return, indicate wages here.	Mark th	is box and enter zer	o "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	
lf you	did not itemize your deductions on your federal return, leave Lines 8A through 8	D blank and go to Line 9.		
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	<u>, </u>
8B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	3	8B	<u> </u>
вС	FEDERAL STANDARD DEDUCTION		8C	
8D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8C from Line 8	BB.	8D	
9	YOUR LOUISIANA TAX TABLE INCOME – Subtract Line 8D from Line 7. If le Use this figure to find your tax in the tax tables.	ess than zero, enter "0."	9	
10	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that of filing status.	corresponds with your	10	
11	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6		11	
12	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract 10. If the result is less than zero, or you are not required to file a federal return		12	
13	2023 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjumust be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this lin and the Refundable Child Care Credit Worksheet.	usted Gross Income ne. See the instructions	13	
ЗА	Enter the qualified expense amount from the Refundable Child Care Credit Wo	orksheet, Line 3.	13A	
13B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		13B	
	2023 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Fec Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit o Refundable School Readiness Credit Worksheet.			
14	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 throug amounts on Lines 13A and 13B.	h 16. Do not include	17	
18	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS		18	j j
19	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS		19	
20	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16		20	ŢŢŢŢŢ
	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 20 from Line 18.		21	

CONTINUE ON NEXT PAGE.



		2023 Form IT-540-WEB (Page 3 of 4)					
		Enter your Social Se	ecurity Number.				
	22A	No use tax due. CONSUMER USE TAX – You must mark one of these boxes. Amount from the Consuse Tax Worksheet.		22A	<u>, </u>	<u> </u>	00
	22B	No usage fee due. ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE Amount from Form R-		22B		<u>, </u>	00
	23	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAFEE – Add Lines 21, 22A, AND 22B.	AD USAGE	23		- 5	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	<u>, </u>	-,	00
Ś	26	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2023 – Attach Forms W-2 and 1099.		26	<u>, </u>	- -	00
ENT	27	AMOUNT OF CREDIT CARRIED FORWARD FROM 2022		27	_;		00
PAYMENTS	28	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2023		28	-,	<u>, </u>	00
а.	29	AMOUNT OF EXTENSION PAYMENT		29	_,	<u>, </u>	
	30	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 24 through 29.		30			00
	31	OVERPAYMENT – If Line 30 is greater than Line 23, subtract Line 23 from Line 30. Your overple be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 38.	ayment may	31	<u>, </u>	<u>, </u>	00
	32	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-2 If you are a farmer, check the box.	10R.	32	ļ I	<u> </u>	
	33	ADJUSTED OVERPAYMENT – If Line 31 is greater than Line 32, subtract Line 32 from Line on Line 33. If Line 32 is greater than Line 31, subtract Line 31 from Line 32, and enter the balant		33	Ţ.	İ	
	34	TOTAL DONATIONS – From Schedule D, Line 22		34	j. II	<u>; </u>	00
	35	SUBTOTAL – Subtract Line 34 from Line 33. This amount of overpayment is available for cred	lit or refund.	35		ļ I	
	36	AMOUNT OF LINE 35 TO BE CREDITED TO 2024 INCOME TAX	CREDIT	36	<u> </u>	İII	
DNE		AMOUNT TO BE REFUNDED – Subtract Line 36 from Line 35. If mailing to LDR, use Address 2 on the	e next page.				
REFUND D	37	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.	IND	37	<u>, </u>	<u>, </u>	00
R		DIRECT DEPOSIT INFORMA	ATION				
		Type: Checking Savings Will this refund be forwarde institution located outside the		Yes	No		
		Routing Account Number Number					

COMPLETE AND SIGN RETURN ON NEXT PAGE.



WEB

ADDITIONAL DONATION TO THE MILITARY FAMILY ASSIST

ADDITIONAL DONATION TO THE COASTAL PROTECTION A

ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSO

INTEREST - From the Interest Calculation Worksheet, Line 5.

DELINQUENT FILING PENALTY - From the Delinquent Filing P

BALANCE DUE LOUISIANA – Add Lines 38 through 45. If mailing to LDR, use address 1 below. For electronic payment

DELINQUENT PAYMENT PENALTY - From Delinquent Payment Penalty Calculation Worksheet, Line 7.

UNDERPAYMENT PENALTY - See the instructions for Underpayment Penalty and Form R-210R.

Enter your Social Security Number.		
ct Line 30 from Line 23.	38	
ANCE FUND	39	
ND RESTORATION FUND	40	
CIATION	41	
	42	
enalty Calculation Worksheet, Line 3.	43	

44

45

46

PAY THIS AMOUNT.

IMPORTANT!

If you are a farmer, check the box.

options, see instructions.

AMOUNTS DUE LOUISIANA

40

42

45

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.

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

PAID	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ 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.





σ

Individual Income Tax Return Calendar year return due 5/15/2024

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

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







	ATTACH TO RETURN IF COMP			
		Enter your Social Sec	urity Number.	
SCI	HEDULE C – 2023 NONREFUNDABLE	PRIORITY 1 CREDITS		
1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STAR-10606 must be submitted with this schedule.	TES – A copy of the return filed with the other s	states and Form	
	1A Enter the total of Net Tax Liability Paid to Other State	tes from Form R-10606.	1A	, 00
	1B Enter the Credit for Taxes Paid to Other States from	Form R-10606.	1B	00
	ditional Nonrefundable Priority 1 Credits		<u>-</u>	
Ente	er credit description and associated code, along w Credit Descri			unt of Credit Claimed
2			2	00
3			3	00
4			4	00
5			5	00
6	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Also, enter this amount on Form IT-540, Line 11.	Add Lines 1B, and 2 through 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 - 2023 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.

	1	Adjusted Overpayment – From IT	-540, Line 33			1		00
	2	The Military Family Assistance			12	Louisiana National Guard Honor	12	
	3	Fund Coastal Protection and Restoration Fund	3		13	Guard for Military Funerals Louisiana State Troopers Charities, Inc.	13	- ;
NE 1	4	The START Program	4	00 -		Louisiana Coalition Against Domestic Violence	14	. 00
OF LINE	5	Wildlife Habitat and Natural Heritage Trust Fund	5		15	Dreams Come True, Inc.	15	
SNO	6	Louisiana Cancer Trust Fund	6			Sexual Trauma Awareness and Response (STAR)	16	
DONATIONS	7	Louisiana Pet Overpopulation Advisory Council	7	ON AT THE PROPERTY OF THE PROP	17	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	17	.00
۵	8	Louisiana Food Bank Association	8		18	Maddie's Footprints	18	
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	00	19	University of New Orleans Foundation	19	
	10	Louisiana Association of United Ways/LA 2-1-1	10	00	20	Southeastern Louisiana University Foundation	20	
	11	American Red Cross	11	00	21	Holden's Hope	21	

WEB

SCH	TACH TO RETURN IF COMPLETED. EDULE E – 2023 ADJUSTMENTS TO INCOME	ter your Social Secur	ity Number.		
1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form Line 11. Check box if amount is less than zero.	n 1040 or 1040-SR,	1	ļ. l. ļ. l. l.	
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POSUBDIVISIONS	DLITICAL	2A	<u> </u>	
2B	RECAPTURE OF START CONTRIBUTIONS		2В		
2C	RECAPTURE OF START K12 CONTRIBUTIONS		2C		
2D	ADD BACK OF PASS - THROUGH ENTITY LOSS		2D	<u>; </u>	
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.		3		
EXE I Ente	MPT INCOME – Enter on Lines 4A through 4G the amount of exempted income in the description and associated code, along with the dollar amount. See the instance Exempt Income Description	ncluded in Line 1 above. tructions.		Amount	
4A		E	4A	<u>, </u>	
4B		E	4B	<u>; </u>	
4C		E	4C	<u> </u>	
4D		E	4D	<u> </u>	
4E		E	4E	<u> </u>	
4F		E	4F	<u> </u>	
4G		E	4G	<u> </u>	
4H	EXEMPT INCOME – Add Lines 4A through 4G.		4H	<u> </u>	
5	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 4H from Line 3. Als amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating was used.		5		

Description - See instructions.								Code					
Interest and Dividends	on l	J.S. C	Gove	rnme	nt Ol	oligati	ons						01E
Louisiana State Employees' Retirement Benefits													
Taxpayer date retired:							Spouse date retired:						02E
Louisiana State Teach	ners' l	Retire	emen	t Ber	nefits								
Taxpayer date retired:							Spouse date retired:						03E
Federal Retirement Be	enefit	s											
Taxpayer date retired:							Spouse date retired:						04E
Other Retirement Ben	efits -	- Pro	vide	name	e or s	statut	ə:						
Taxpayer date retired:							Spouse date retired:						05E
Annual Retirement Income Exemption for Taxpayers 65 or over													
Provide name of pens	ion o	r ann	uity:										06E

Description - See instructions.	Code
Taxable Amount of Social Security	07E
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
IRC 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Certain Adoptions	30E
Other, see instructions. Identify:	49E









2023 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		
Α							
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	Е	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.	\$





Enter your Social Security Number.	-				
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					

SCHEDULE F – 2023 REFUNDABLE PRIORITY 2 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed	
1		F	1	
2		F	2	
3		F	3	
4		F	4	
5		F	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 the instructions.

Credit Description	Credit Code Amount of Credit Claimed		
6. Musical and Theatrical Production	6 2 F	6	00
6A.			
7. Musical and Theatrical Production	6 2 F	7	00
7A.			
Musical and Theatrical Production	6 2 F	8	00
8A.			
 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 16. 		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
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F

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

Description	Code
Funeral and Burial Expense for a Pregnancy-related Death	77F
Adoption of Unrelated Infant	78F
Other Refundable Credit	80F





Enter your Social Security Number.							
------------------------------------	--	--	--	--	--	--	--

SCHEDULE I – 2023 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 of Credi	t Claimed
F	1	00
F	2	00
F	3	00
F	4	00
F	5	00
	6	

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

WEB

Enter your Social Security Number.			
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SCHEDULE J – 2023 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040 or 1040-SR, Schedule 3, Line 2. This amount will be used to compute your 2023 Louisiana Nonrefundable Child Care Credit.		00
2	2023 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the Nonrefundable Child Care Credit Worksheet.	2	00
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022 – See the Nonrefundable Child Care Credit Worksheet.	3	00
4	2023 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See the Nonrefundable School Readiness Credit Worksheet. 5 4 3 2	4	
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022 – See the Nonrefundable School Readiness Credit Worksheet.	5	00

Additional Nonrefundable Priority 3 Credits

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

	_		
Credit	Descr	ıntı	ion

	0.00.0 2000.p.no
6	
7	
8	
9	
10	
11	

Credit Code

Amount of Credit Claimed

6		00
7		00
8		00
9	<u>_</u> ;	00
10	i, i i, i i	00
11		

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
Tax Equalization	305
Manufacturing Establishments	310

Description	Code
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
LA Import	460

Description	Code
LA Work Opportunity	461
Youth Jobs	462
Apprenticeship (2022)	463
Donation to Qualified Foster Care Charitable Organization	464
Firearm Safety Devices	465
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 - 2023 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 Code Amount of Credit Claimed Credit Description**

12		12	<u> </u>		0
12A					
13		13			
13A					
14		14	<u> </u>		00
14A					
15		15	Ш,	-	00
15A					
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 20.	16	Ш,		00

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

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

Description	Code
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299







2023 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 2023 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.

Α	В	С	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 2023 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G	Н
Qualifying person's name First Last		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2023 for the person listed in column (F)
			.00
			.00
			.00
			.00
			.00

	·		•		,	
3	Add the amounts in column H, Line \$6,000 for two or more persons. Ent			3		.00
4	Enter your earned income. See the	Enter your earned income. See the definitions in the instructions.				
5	If married filing jointly, enter your s disabled, see IRS Publication 503).	5		.00		
6	Enter the smallest of Lines 3, 4, or 5	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 13B.				
7	Enter your Federal Adjusted Gross I	ncome from Form IT-540, Line 7,	or Schedule E, Line 1, if filed.	7		.00
8	Enter on Line 8 the decimal amount If Line 7 is: over \$0 \$15,000 \$17,000 \$19,000 \$21,000 \$23,000	\$15,000 \$17,000 \$19,000 \$21,000 \$23,000 \$25,000	.35 .34 .33 .32 .31	8	X	
9	Multiply Line 6 by the decimal amour	nt on Line 8.		9		.00
10	Multiply Line 9 by 50 percent and en	ter this amount on Line 11.		10	X .50	
11	Enter this amount on Form IT-540, L	ine 13.		11		.00





		tundable School Re	eadiness Credit Worksheet (For use	with Form IT-540)	
You	ur Name		Social Security Number		
und Edu num You	dit, the taxpayer must have Federal Adjuster age six who attended a child care location. The qualifying child care facilitater, the LA Revenue Account number, must enter the facility license number	usted Gross Income of \$2 facility that is participatin y must have provided the the Quality Star Rating, in column D on Line 1 of	e credit for child care expenses as provided 5,000 or less and must have incurred child care in the Quality Start Rating program admine taxpayer with Form R-10614 which verifies and the rating award date. A copy of Form R-1 of the 2023 Louisiana Refundable Child Care in order to support the amount of qualifying	are expenses for a qualified istered by the Louisiana Des the facility's name, the factorial factorial for the total factorial for the control of the contro	dependent epartment of cility license your return.
Cor	nplete this worksheet only if you cla	imed a Louisiana Refun	dable Child Care Credit on Form IT-540, L	ine 13.	
1.	Enter the amount of 2023 Louisiana R the Louisiana Refundable Child Care		dit found on	1	00
	Using the Quality Star Rating of the capplicable percentage for the School		qualified dependent attended during 2023, se chart shown below:	shown on Form R-10614, de	etermine 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)		
2.	Enter the number of your qualified dep	pendents under age six v	vho attended a:		
	Five Star Facility	and multiply the nu	mber by 2.0 (i)	·	
	Four Star Facility		mber by 1.5 (ii)		
	Three Star Facility		mber by 1.0 (iii)		
	Two Star Facility		mber by .50 (iv)		
	,				
3.			the decimal	3	
4.	Multiply Line 1 by the total on Line 3. I and enter the result here and on Form	f the number results in a on IT-540, Line 14	decimal, round to the nearest dollar	4	00
	On Form IT-540, Line 14 enter in the bas shown on Line 2 above for the asso		3, or 2 the number of your qualified dependen	nts	
		2023 Louisiana Ea	rned Income Credit Worksheet		
ava		have a valid Social Sec	o claimed and received a Federal Earned Ir urity Number, and have a qualifying child, c son.		
Cor	nplete only if you claimed a Federal	Earned Income Credit (EIC)		
1.	Federal Earned Income Credit – Enter	r the amount from Federal	Form 1040 or 1040-SR, Line 27	1	00
2.	Multiply Line 1 above by 5 percent, rou	und to the nearest dollar, a	and enter the result on Line 3	2 X .05	
3.	Enter this amount on Form IT-540, Lin	e 15		3	00





Your Name	Social Security Number

	2023 Louisiana Nonrefundable Child Care Credit Worksheet (For use with	Fo	rm 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.					
	Federal Adjusted Gross Income Percentage					
1A	\$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 2023. 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 2023.			.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 2023 (Line 2 or 2A above) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. 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.					
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2018 through 2022 utilized for 2023.						
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 2018 through 2022.			.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 2023 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 2018 through 2022 that can be carried forward to 2024. Also, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Stop here; you are finished with the worksheet.	8		.00		
	Use Lines 9 through 13 to determine the amount of Child Care Credit Carry utilized from 2018 through 2022 plus any amount of your 2023 Child Care					
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 2023 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 2023 (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 2023 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 2023 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 2023 Child Care Credit to be carried forward to 2024.						
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	15		.00		





You	Name Social Security Number							
2023 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)								
See	instructions on page 14.							
1	Enter the amount of 2023 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00				
	Using the star rating of the child care facility that your qualified dependent attended during 2023, shown on qualified dependents under age six who attended a: Five Star Facility and multiply the number by 2.0 (i)			er of your				
2	Four Star Facility and multiply the number by 1.5 (ii)		·					
	Three Star Facility and multiply the number by 1.0 (iii)		·					
	Two Star Facility and multiply the number by .50 (iv)							
	On Form IT-540, Schedule J, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.							
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X					
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2023.	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 2023 (Line 4) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. 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 2018 through 2022 utilized for 2023.								
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 2018 through 2022.	10		.00				
11	Subtract Line 10 from Line 9.			.00				
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2023 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 2018 through 2022 that can be carried forward to 2024. Also, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. 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 2018 through 2022 plus any amount of your 2023 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 2023 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 2023 (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 2023 School Readiness Credit you can claim.								
18	18 If Line 16 is less than zero, the amount on Line 14 is the amount of your 2023 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 2023 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 2024. Enter the result here and keep this amount for your records.	19		.00				

