Mark Box:	IT-540B WEE	³ 2023 L	OUISIA	٩N	a no	NR	ESIDE	=N I			IMPORTANT	
Name	(Page 1 of 4)	AND P	ART-Y	EA		SIC	DENT				ter your SSN bel shown on your fe	
Change										1		
Decedent Filing	Your legal first n	ame		nit.	Last name				Suffix	Your SSN		
Spouse Decedent	If joint return, sp	ouse's name	I	nit.	Last name				Suffix	Spouse's SSN		
Address Change	Present home ac	ldress (number a	and street or ru	ıral r	oute)	Unit	Туре	Unit Nun	nber			
Amended Return	City, Town, or Al	PO					State	ZI	Ρ	Area	code and daytime t	elephone number
NOL	Foreign Nation, i	f not United St	ates (do not a	bbre	viate)							
		Nonresident Return		Ŋ	Your Date	of Birt	h		Spous	e's Date of Bi	irth	
		Part-Year Return										
	NG STATUS: Enter the status box. It must agree				6	EXE	MPTION	S:				
	Enter a "1" in box	if single .			6A	X	Yourself		65 or older	Blind		
	Enter a "2" in box	if married filin	ig jointly.									Total of 6A & 6B
	Enter a "3" in box	if married filin	ig separatel	у.	6E	3	Spouse		65 or older	Blind		
	Enter a "4" in box If the qualifying person			ne he	ere							-
	Enter a "5" in box If the qualifying person		• •									-

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

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

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.** 6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D

6C



FOR	OFFICE USE ONLY
Field Flag	



ou a	re not required to file a federal return, indicate wages here.	rk this box and enter zero "0" on Line 14. 📢	r
7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Inco from the NPR worksheet, Federal column, Line 12.	ome 7	00
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Line 20.	8	
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOM Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. percentage cannot exceed 100%.	ME – The 9	
	u did not itemize your deductions on your federal return, skip Lines 10A through 10D, enter a n Line 10E and go to Line 11.	a zero	
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	00
10B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	10B	00
10C	FEDERAL STANDARD DEDUCTION	10C	00
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B.	10D	00
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the near dollar.	est 10E	00
11	LOUISIANA NET INCOME - Subtract Line 10E from Line 8. If less than zero, enter zero "0."	11	00
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount your Louisiana income tax.	t of 12	00
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5	13	00
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line the result is less than zero, or you are not required to file a federal return, enter zero "0."	12. lf 14	00
15	2023 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Incom must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructi and the Refundable Care Credit Worksheet.		00
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	00
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	
16	2023 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gros Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet.	16	
	5 4 3 2		
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9	17	
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amount Lines 15A, and 15B.	ts on 18	
19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	19	
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	20	
21	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16	21	



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

4		

CONTINUE ON NEXT PAGE



	22	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Line 19.	22
	23A	CONSUMER USE TAX CONSUMER USE TAX Amount from the Consumer Use Tax Worksheet.	23A 00
	23B	ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE Amount from Form R-19000A.	23B
	24	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE – Add Lines 22, 23A, and 23B	24
	25	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20.	25 00
	26	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6	26
	27	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2023 – Attach Forms W-2 and 1099.	27
TS	28	AMOUNT OF CREDIT CARRIED FORWARD FROM 2022	28
PAYMENTS	29	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership.	29
PA	30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2023	30
	31	AMOUNT OF EXTENSION PAYMENT	31 00
	32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 31.	32
	33	OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 from Line 32. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 40.	33
	34	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.	34
	35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.	35
	36	TOTAL DONATIONS – From Schedule D-NR, Line 22	36
	37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.	37
	38	AMOUNT OF LINE 37 TO BE CREDITED TO 2024 INCOME TAX	38
REFUND DUE	39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailing to LDR, use Address 2 on the next page. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.	39
3EF		DIRECT DEPOSIT INFORMATION	
-		Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United State	Yes No
		Routing Account Number Number	



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

COMPLETE AND SIGN RETURN ON NEXT PAGE



62467

2023 Form IT-540B WEB (Page 4 of 4)

schedules. Please paperclip. **Do not staple.**

Enter the first 4 letters of users

Enter your Social Security Number.

	40	AMOUNT YOU OWE - If Line 24 is greater that	n Line 32, subtract Line 32 from Line 24.	40		00
	41	ADDITIONAL DONATION TO THE MILITARY	FAMILY ASSISTANCE FUND	41		
NA	42	ADDITIONAL DONATION TO THE COASTAL	PROTECTION AND RESTORATION FUND	42	Í	
DUE LOUISIANA	43	ADDITIONAL DONATION TO LOUISIANA FOR	DD BANK ASSOCIATION	43		
JE LO	44	INTEREST – From the Interest Calculation Wo	rksheet, Line 5.	44	II Į II	
	45	DELINQUENT FILING PENALTY – From the D	elinquent Filing Penalty Calculation Worksheet Line 3.	45	II.	
AMOUNTS	46	DELINQUENT PAYMENT PENALTY – From De	inquent Payment Penalty Calculation Worksheet Line 7.	46		
A	47	UNDERPAYMENT PENALTY – See the instruct Form R-210NR. If you are a farmer, check the		47	II.	
	48	BALANCE DUE LOUISIANA – Add Lines 40 th address 1 below. For electronic payment option		48	;	00
		IMPORTANT!	DO NOT SEND CASH.			
N	IUS	four (4) pages of this return T be mailed in together along h your W-2s and completed				

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 39.

-	0				0			
Your Signature		Da	ate (mm	n/dd/yyyy)	Spouse's Signature (If filing join	ntly, both must sign.)		Date (mm/dd/yyyy)
PAID	Print/Type Preparer	's Name		Preparer's S	Signature	Date (mm/dd/yyyy)	Chec	k □ if Self-employed
PREPARER	Firm's Name 🕨					Firm's FEIN ➤		
USE ONLY	Firm's Address ≻					Telephone 🕨		

last name in these boxes.		Individual Income Tax Return Calendar year return due 5/15/2024		
	Less	Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550	PTIN, FEIN, or LDR Accoun Paid Preparer	t Number of
	PP 2	Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440	For Office Use Only.	62468

	See instructions for completing the NPR worksheet.	Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, pensions and annuities		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income - Enter the amount of Louisiana NOL utilized		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.		
13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Recapture of START K12 contributions		
16	Add back of pass-through entity loss		
17	Total - Add Lines 12 through 16.		

2023 Nonresident and Part-Year Resident (NPR) Worksheet

description and associated code, along with the dollar amount. See the instructions. **Exempt Income Description** Code Amount 18A Е 18B Е Subtractions 18C Е 18D Е 18E Е Ε 18F 19 Total Exempt Income - Add Lines 18A through 18F. LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 19 from Line 17. Also, enter this 20 amount on Form IT-540B, Line 8.

Description - See instructions.	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits	
Taxpayer date retired: M M Y Y Y Spouse date retired: M M Y Y Y	02E
Louisiana State Teachers' Retirement Benefits	
Taxpayer date retired: M M Y Y Y Y Spouse date retired: M M Y Y Y Y	03E
Federal Retirement Benefits	
Taxpayer date retired: M M Y Y Y Y Spouse date retired: M M Y Y Y Y	04E
Other Retirement Benefits - Provide name or statute:	
Taxpayer date retired: M M Y Y Y Y Spouse date retired: M M Y Y Y Y	05E
Annual Retirement Income Exemption for Taxpayers 65 or over	
Provide name of pension or annuity:	06E

Description - See the instructions.	Code
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 Code 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Other, see instructions. Identify:	49E
WEB 6	2469



2023 Louisiana School Expense Deduction Worksheet

Y	bur Name	Your Social Security Numb	per	
	This worksheet should be used to calculate the three School Expense	Deductions listed below	These deductions may only be taken for school	

- This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
 - Elementary and Secondary School Tuition 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 cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

Qualifying Expense	List the amount paid for each student as listed in Section II.								
	A	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 Studen t – 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 total Elementary and Secondary School Tuition Deduction here and on the NPR Worksheet, code 17E.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction here and on the NPR Worksheet, code 18E.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction here and on the NPR Worksheet, code 19E.	\$





SCHEDULE C-NR - 2023 NONREFUNDABLE PRIORITY 1 CREDITS

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

			Credit Description			Credit Co	ode	Amount of	Credit Claimed	
1							1		_,	
2							2		_;	
3							3			
4							4			
5	TOTAL NONREFUNDAB amount on Form IT-540B		ITY 1 CREDITS - Add Lines 1 t	hrough 4.	Also, enter this		5		_,	
	Description	Code	Description	Code	Descri	ption	Code			

Description	Code	Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150	Other	199
Bone Marrow	120	Debt Issuance	155		





ATTACH TO RETURN IF COMPLETED.

SCHEDULE D-NR - 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 35 of Form IT-540B 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 35 of Form IT-540B.

	1	Adjusted Overpayment- From IT-5	540B, Line 35				1		00
	2	The Military Family Assistance Fund	2	00		12	Louisiana National Guard Honor Guard for Military Funerals	12	00
	3	Coastal Protection and Restoration Fund	3	00	Ē.	13	Louisiana State Troopers Charities, Inc.	13	00
	4	The START Program	4	00	F LINE	14	Louisiana Coalition Against Domestic Violence	14	00
LINE 1	5	Wildlife Habitat and Natural Heritage Trust Fund	5	00	ō	15	Dreams Come True, Inc.	15	00
OF L	6	Louisiana Cancer Trust Fund	6	00	ONATIONS	16	Sexual Trauma Awareness and Response (STAR)	16	00
DONATIONS	7	Louisiana Pet Overpopulation Advisory Council	7	00	DON	17	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	17	00
NAT	8	Louisiana Food Bank Association	8	00		18	Maddie's Footprints	18	00
ă	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	00		19	University of New Orleans Foundation	19	00
	10	Louisiana Association of United Ways/LA 2-1-1	10	00		20	Southeastern Louisiana University Foundation	20	00
	11	American Red Cross	11	00		21	Holden's Hope	21	00
	22	TOTAL DONATIONS – Add Lines 2 on Form IT-540B, Line 36.	through 21. This an	nount cannot be mo	ore than	Line	1. Also, enter this amount 22		





SCHEDULE F-NR - 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	00
5		F	5	
5A	Louisiana 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	
6A.		
7. Musical and Theatrical Production	6 2 F 7	
7A.		
8. Musical and Theatrical Production	6 2 F 8	
8A.		
 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17. 	9	
Description Code Description Code Description	Code Description Coc	le

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

	1
Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F

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

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





SCHEDULE I-NR - 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-540B, Line 26.			

see the instruction	S		
Credit Code		Amount of Credit Claimed	
F	1		
F	2		
F	3		
F	4		
F	5		
	6		

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



SCHEDULE J-NR - 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.	1		
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	Ĺ	
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022 – See the Nonrefundable Child Care Credit Worksheet.	3	Ĺ,	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		00
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



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

DescriptionCodeLA Import460LA Work Opportunity461Youth Jobs462Apprenticeship (2022)463Donation to Qualified Foster Carre Charitable Organization464Firearm Safety Devices465Inventory Tax Credit Carried Forward and ITEP500		
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 500	Description	Code
Youth Jobs 462 Apprenticeship (2022) 463 Donation to Qualified Foster Care Charitable Organization 464 Firearm Safety Devices 465 Inventory Tax Credit Carried Forward 500	LA Import	460
Apprenticeship (2022) 463 Donation to Qualified Foster Care Charitable Organization 464 Firearm Safety Devices 465 Inventory Tax Credit Carried Forward 500	LA Work Opportunity	461
Donation to Qualified Foster Care Charitable Organization 464 Firearm Safety Devices 465 Inventory Tax Credit Carried Forward 500	Youth Jobs	462
Charitable Organization 464 Firearm Safety Devices 465 Inventory Tax Credit Carried Forward 500	Apprenticeship (2022)	463
Inventory Tax Credit Carried Forward 500		464
	Firearm Safety Devices	465
		500

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599



CONTINUE ON NEXT PAGE.



SCHEDULE J-NR - 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 Description	Credit Code	Amount of Credit Claimed	
12			2	
12A				
13			3	
13A				
14			4	00
14A				
15			5	00
15A				
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 21.		6	

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
New Markets	259

Description	Code
Motion Picture Infrastructure	261
Angel Investor	262
Other	299



2023 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number

Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See the instructions

1. Care Provider Information Schedule – Complete columns A through E for each person or organization that provided the 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. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

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 p First		erson's name Last	Qualifying perso Social Security Nu		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 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-540B, Line 15A.			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			6	.00	
7	7 Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7.		7	.00	
	Enter on Line 8 the decimal amou	unt shown below that applies to the amo	unt on Line 7.		
	If Line 7 is: over	but not over	decimal amount		
	\$0	\$15.000	.35		
8	\$15,000	\$17,000	.34	8	X.
	\$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 amo	ount 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	B, Line 15.		11	.00



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2023 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number
	L

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. 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 2023 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 540B, Line 15.

1.	Enter the amount of 2023 Louisiana Refundable Child Care Credit found on	
	the Louisiana Refundable Child Care Credit Worksheet, Line 11	. 00

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2023, 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	
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)	
Add lines (i) through (iv) and enter t	result. Be sure to include the decimal	
	the number results in a decimal, round to the nearest dollar T-540B, Line 16	. 00
On Form IT-540B Line 16 enter in th	poxes designated for 5, 4, 3, or 2 the number of your qualified	

On Form II-540B, Line 16 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.



З.

4.



ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Social Security Number

2023 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)					
The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.					
1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00	
1A	Enter the applicable percentage from the chart shown below. Federal Adjusted Gross Income Percentage \$25,001 - \$35,000 30% (.30) \$35,001 - \$60,000 10% (.10) over \$60,000 10% (.10)	1 A	X		
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000, this is your available Nonrefundable Child Care Credit for 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.	2A		.00	
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	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 above is equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, 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 from 2018 through 2022 utilized for 2023.	Car	ryforward		
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.	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 2023 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, 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	
Us	e Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from amount of your 2023 Child Care Credit.	2018	through 2022 plus a	ny	
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, 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-540B, Schedule J-NR, 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-540B, Schedule J-NR, Line 2.	14			
	Use Line 15 to determine the amount of your 2023 Child Care Credit to be carried fo	orwai	d 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	





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Social Security Number

2023 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)					
See instructions.					
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 Form R-10614, enter the nu qualified dependents under age six who attended a:				
2	Five Star Facility and multiply the number by 2.0				
	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-540B, Schedule J-NR, 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-540B, Line 19.	5		.00	
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, 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-540B, Schedule J-NR, 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.	11		.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-540B, Schedule J-NR, 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-540B, Schedule J-NR, 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-540B, Schedule J-NR, 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-540B, Schedule J-NR, 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	



