

Name Change

2020 LOUISIANA RESIDENT - 2D

Decedent Filing

[Redacted]

Your SSN

[Redacted]

Spouse Decedent

[Redacted]

Spouse's SSN

[Redacted]

Address Change

[Redacted]

Amended Return

[Redacted]

Telephone

[Redacted]

NOL Carryback

[Redacted]

[Redacted]
Your Date of Birth

[Redacted]
Spouse's Date of Birth

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here. _____

Enter a "5" in box if **qualifying widow(er)**.

If the qualifying person is not your dependent, enter name here. _____

6 EXEMPTIONS:

6A Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

6B Spouse

65 or older

Blind

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

6C

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

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D



FOR OFFICE USE ONLY

Field Flag

[Grid of boxes for field flags]

Social Security Number [redacted]

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

Mark this box and enter zero "0" on Lines 2. [redacted]

7 FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0". [redacted] From Louisiana Schedule E, attached [redacted] 7 [redacted]

8A FEDERAL ITEMIZED DEDUCTIONS [redacted] 8A [redacted]

8B FEDERAL STANDARD DEDUCTION [redacted] 8B [redacted]

8C EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A. [redacted] 8C [redacted]

9 FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H. [redacted] 9 [redacted]

10 YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0". Use this figure to find your tax in the tax tables. [redacted] 10 [redacted]

11 YOUR LOUISIANA INCOME TAX—Enter the amount from the tax table that corresponds with your filing status. [redacted] 11 [redacted]

12 NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6 [redacted] 12 [redacted]

13 TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0". [redacted] 13 [redacted]

14 2020 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. [redacted] 14 [redacted]

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

14B Enter the amount from the Refundable Child Care Credit Worksheet, Line 6. [redacted] 14B [redacted]

15 2020 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 instructions the Refundable School Readiness Credit Worksheet. [redacted] 15 [redacted]

5 [redacted] 4 [redacted] 3 [redacted] 2 [redacted]

16 EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) worksheet, Line 3. [redacted] 16 [redacted]

17 OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 9 [redacted] 17 [redacted]

18 TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add lines 14, and 15 through 17. Do not include amounts on Lines 14A and 14B. [redacted] 18 [redacted]

19 TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS [redacted] 19 [redacted]

20 OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS [redacted] 20 [redacted]

21 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16 [redacted] 21 [redacted]



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

Social Security Number

- 22 ADJUSTED LOUISIANA INCOME TAX- Subtract Line 21 from Line 19. 22
- 23 CONSUMER USE TAX – You must mark one of these boxes. 23
 - No use tax due.
 - Amount from the Consumer Use Tax Worksheet.
- 24 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 22 and 23. 24
- 25 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 20. 25
- 26 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 26

PAYMENTS

- 27 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2020 – Attach Forms W-2 and 1099. 27
- 28 AMOUNT OF CREDIT CARRIED FORWARD FROM 2019 28
- 29 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2020 29
- 30 AMOUNT PAID WITH EXTENSION REQUEST 30
- 31 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 25 through 30 31
- 32 OVERPAYMENT – If Line 31 is greater than Line 24, subtract Line 24 from Line 31. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** Otherwise, go to Line 39. 32
- 33 UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box. 33
- 34 ADJUSTED OVERPAYMENT – If Line 32 is greater than Line 33, subtract Line 33 from Line 32, and enter on Line 34. If Line 33 is greater than Line 32, subtract Line 32 from Line 33, and enter the balance on Line 39. 34
- 35 TOTAL DONATIONS – From Schedule D, Line 19 35

REFUND DUE

- 36 SUBTOTAL – Subtract Line 35 from Line 34. This amount of overpayment is available for credit or refund. 36
- 37 AMOUNT OF LINE 36 TO BE CREDITED TO 2021 INCOME TAX **CREDIT** 37
- 38 AMOUNT TO BE REFUNDED – Subtract Line 37 from Line 36. If mailing to LDR, use Address 2 on the next page. 38

Enter a "2" in box if you want to receive your refund by paper check. **REFUND**

Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

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

Routing Number

Account Number



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

Social Security Number

AMOUNTS DUE LOUISIANA

39	AMOUNT YOU OWE – If Line 24 is greater than Line 31, subtract Line 31 from Line 24.	39	<input type="text"/>
40	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	40	<input type="text"/>
41	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	41	<input type="text"/>
42	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	42	<input type="text"/>
43	INTEREST – From the Interest Calculation Worksheet, Line 5.	43	<input type="text"/>
44	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 7.	44	<input type="text"/>
45	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7.	45	<input type="text"/>
46	UNDERPAYMENT PENALTY – See the instructions from Underpayment Penalty and Form R-210R. If you are a farmer, check the box.	46	<input type="text"/>
47	BALANCE DUE LOUISIANA – Add Lines 39 through 46. If mailing to LDR, use address 1 below. For electronic payment options, see instructions.	PAY THIS AMOUNT.	47

DO NOT SEND CASH.

IMPORTANT!

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2-D Barcode Area

Status

Contribution and Donation

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 38.

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

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶			Firm's FEIN ▶	
	Firm's Address ▶			Telephone ▶	

Name

Individual Income Tax Return
Calendar year return due 5/15/2021

Mail to: Department of Revenue

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.



SCHEDULE C – 2020 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states return and Form R-10606 must be submitted with this schedule.

1A Enter the total of Net Tax Liability Paid to Other States from Form R-10606. **1A**

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

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code		Amount of Credit Claimed
2	_____		2	
3	_____		3	
4	_____		4	
5	_____		5	
6	Add Lines 1B, and 2 through 5. Also, enter this amount on Form IT-540, Line 12.		6	



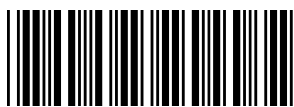
SCHEDULE D – 2020 DONATION SCHEDULE

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 34 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 18, the portion of the overpayment you wish to donate. The total on Line 19 cannot exceed the amount of your overpayment on Line 34 of Form IT-540-2D.

1 **Adjusted Overpayment** - From IT-540-2D, Line 34 1

DONATIONS OF LINE 1

2	2 The Military Family Assistance Fund	2	 		10 Louisiana Association of United Ways/LA 2-1-1	10	 	
3	3 Coastal Protection and Restoration Fund	3	 		11 American Red Cross	11	 	
4	4 The START Program	4	 		12 Louisiana National Guard Honor Guard for Military Funerals	12	 	
5	5 Wildlife Habitat and Natural Heritage Trust Fund	5	 		13 Louisiana State Troopers Charities, Inc.	13	 	
6	6 Louisiana Cancer Trust Fund	6	 		14 Friends of Palmeto State Park	14	 	
7	7 Louisiana Pet Overpopulation Advisory Council	7	 		15 Children's Therapeutic Services at the Emerge Center	15	 	
8	8 Louisiana Food Bank Association	8	 		16 Louisiana Horse Rescue Association	16	 	
9	9 Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	 		17 Louisiana Coalition Against Domestic Violence	17	 	
					18 Dreams Come True, Inc.	18	 	
19	19 TOTAL DONATIONS – Add Lines 2 through 18. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 35.						19	



SCHEDULE E – 2020 ADJUSTMENTS TO INCOME

Social Security Number

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero.	1	
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS	2A	
2B	RECAPTURE OF START CONTRIBUTIONS <input type="checkbox"/>	2B	
2C	ADD BACK OF DONATION TO SCHOOL TUITION ORGANIZATION CREDIT	2C	
2D	ADD BACK OF PASS-THROUGH ENTITY LOSS	2D	
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.	3	

EXEMPT INCOME – Enter on Lines 4A through 4G the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount. See the instructions.

	Exempt Income Description	Code		Amount
4A	_____		4A	
4B	_____		4B	
4C	_____		4C	
4D	_____		4D	
4E	_____		4E	
4F	_____		4F	
4G	_____		4G	
4H	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4G.		4H	
4I	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2, see instructions. <input type="checkbox"/>		4I	
4J	EXEMPT INCOME – Subtract Line 4I from Line 4H.		4J	
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4J from Line 3.		5A	
5B	IRC 280C EXPENSE ADJUSTMENT		5B	
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5b from Line 5A. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.		5C	

Description	Code	Description	Code
Interest and Dividends on US Government Obligations.....	01E	Taxable Amount of Social Security	07E
Louisiana State Employees' Retirement Benefits (Date Retired).....	02E	Native American Income	08E
Taxpayer _____ Spouse _____		START Savings Program Contribution	09E
Louisiana State Teachers' Retirement Benefits (Date Retired).....	03E	Military Pay Exclusion	10E
Taxpayer _____ Spouse _____		Road Home	11E
Federal Retirement Benefits (Date Retired).....	04E	Recreation Volunteer	13E
Taxpayer _____ Spouse _____		Volunteer Firefighter	14E
Other Retirement Benefits (Date Retired).....	05E	Voluntary Retrofit Residential Structure	16E
Provide name or statute: _____		Elementary and Secondary School Tuition	17E
Taxpayer _____ Spouse _____		Educational Expenses for Home-Schooled Children	18E
Annual Retirement Income Exemption for Taxpayers 65 or over	06E	Educational Expenses for Quality Public Education	19E
Provide name of pension or annuity: _____		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
		COVID-19 Educational Expenses	26E
		Other (Identify: _____)	49E



SCHEDULE F – 2020 REFUNDABLE PRIORITY 2 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed	
1	_____	 	1	
2	_____	 	2	
3	_____	 	3	
4	_____	 	4	
5	_____	 	5	
5A	School Readiness Child Care Directors and Staff Credit – Facility License Number	 		

Transferable, Refundable Priority 2 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed	
6	Musical and Theatrical Production	62F	6	
6A	 			
7	Musical and Theatrical Production	62F	7	
7A	 			
8	Musical and Theatrical Production	62F	8	
8A	 			
9	OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540, Line 17.		9	



Social Security Number

SCHEDULE H – 2020 MODIFIED FEDERAL INCOME TAX DEDUCTION

- | | | | |
|---|---|---|----------------------|
| 1 | Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet. | 1 | <input type="text"/> |
| 2 | Enter the amount of federal disaster credits allowed by IRS. <i>See the instructions.</i> | 2 | <input type="text"/> |
| 3 | Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line 9 indicate that your income tax deduction has been increased. | 3 | <input type="text"/> |

SCHEDULE I – 2020 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed
1	<input type="text"/>	<input type="text"/>	1 <input type="text"/>
2	<input type="text"/>	<input type="text"/>	2 <input type="text"/>
3	<input type="text"/>	<input type="text"/>	3 <input type="text"/>
4	<input type="text"/>	<input type="text"/>	4 <input type="text"/>
5	<input type="text"/>	<input type="text"/>	5 <input type="text"/>
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540-2D, Line 26.		6 <input type="text"/>



Social Security Number

SCHEDULE J – 2020 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	<input type="text"/>
2	2020 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	<input type="text"/>
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2015 THROUGH 2019	3	<input type="text"/>
4	2020 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	<input type="text"/>
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2015 through 2019	5	<input type="text"/>

Additional Nonrefundable Priority 3 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
6	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	<input type="text"/>	<input type="text"/>	<input type="text"/>

CONTINUE ON NEXT PAGE. 



SCHEDULE J – 2020 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
12	_____	 12	
12A	 		
13	_____	 13	
13A	 		
14	_____	 14	
14A	 		
15	_____	 15	
15A	 		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540-2D, Line 21.	16	



2020 CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule C – Nonrefundable Priority 1 Credits

Description	Code	Description	Code
Premium Tax	100	Qualified Playgrounds	150
Small Town Health Professionals	115	Debt Issuance	155
Bone Marrow	120	Conversion of Vehicle to Alternative Fuel	185
		(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	199

Schedule F – Refundable Priority 2 Credits

Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	School Readiness Business-Supported Child Care	67F
Telephone Company Property	54F	School Readiness Fees and Grants to Resource and Referral Agencies	68F
Prison Industry Enhancement	55F	Retention and Modernization	70F
Mentor-Protégé	57F	Digital Interactive Media and Software	73F
Milk Producers	58F	COVID-19 Pandemic ATC License	75F
Technology Commercialization	59F	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F
Historic Residential	60F		
School Readiness Child Care Provider	65F		
School Readiness Child Care Directors and Staff	66F		

Schedule F – Transferable, Refundable Priority 2 Credits

Description	Code
Musical and Theatrical Productions	62F

Schedule I – Refundable Priority 4 Credits

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

Schedule J – Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Atchafalaya Trace	200	Eligible Re-entrants	228
Organ Donation	202	Neighborhood Assistance	230
Household Expense for Physically and Mentally Incapable Persons	204	Research and Development	231
Previously Unemployed	208	Cane River Heritage	232
Recycling Credit	210	Apprenticeship	236
Basic Skills Training	212	Ports of Louisiana Investor	238
Donation to School Tuition Organization	213	Ports of Louisiana Import Export Cargo	240
Inventory Tax Credit Carried Forward and ITEP	218	Biomed/University Research	300
Ad Valorem Natural Gas Credit Carried Forward	219	Tax Equalization	305
Owner of Accessible and Barrier-free Home	221	Manufacturing Establishments	310
QMC Music Job Creation Credit	223	Enterprise Zone	315
New Jobs Credit	224	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399
Refunds by Utilities	226		

Schedule J – Transferable, Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Motion Picture Investment	251	New Markets	259
Research and Development	252	Brownfields Investor	260
Historic Structures	253	Motion Picture Infrastructure	261
Digital Interactive Media	254	Angel Investor	262
Capital Company	257	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299
LCDFI	258		

2020 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletins 09-019 and 12-008 on LDR's website for more information.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described above in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$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.	\$



2020 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 2020 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

A	B	C	D	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
				.00
				.00
				.00
				.00
				.00

- 2.** For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2020 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G	H
First	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2020 for the person listed in column (F)
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 14A.	3	.00																												
4	Enter your earned income. See the definitions in the instructions.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 14B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1, if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:15%;">if Line 7 is:</td> <td style="width:25%;">over</td> <td style="width:25%;">but not over</td> <td style="width:35%;">decimal amount</td> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table>	if Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
if Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540, Line 14.	11	.00																												



2020 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
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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 verified the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date, and 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 2020 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

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

1. Enter the amount of 2020 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2020, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____

Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____

Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____

Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 15. 4 _____ . **00**

On Form IT-540, Line 15 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2020 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040 or 1040-SR, Line 27. 1 _____ . **00**

2. Multiply Line 1 above by 5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .05**

3. Enter this amount on Form IT-540, Line 16 3 _____ . **00**





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2020 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00								
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Federal Adjusted Gross Income</th> <th style="text-align: left; border-bottom: 1px solid black;">Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2020. 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 2020.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540, Line 19.	3		.00								
4	If Line 3 is equal to zero, your entire Child Care Credit for 2020 (Line 2 or 2A above) will be carried forward to 2021. Also, any available carryforward from 2015 through 2019 will be carried forward to 2021. If Line 3 is equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2015 through 2019 utilized for 2020.												
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 2015 through 2019.	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 2020 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 2015 through 2019 that can be carried forward to 2021. Also, your entire Child Care Credit for 2020 (Line 2 or 2A above) will be carried forward to 2021. 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 2015 through 2019 plus any amount of your 2020 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 2020 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 2020 (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 2020 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 2020 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 2020 Child Care Credit to be carried forward to 2021.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2021. Enter the result here and keep this amount for your records.	15		.00								



**ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.**

Your Name	Social Security Number
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2020 Louisiana Nonrefundable School Readiness Credit Worksheet *(For use with Form IT-540)*

See instructions on page 15.

1	Enter the amount of 2020 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2020, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 40px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 40px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 40px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 40px;">Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540, Schedule J, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X	_____
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2020.	4		.00
5	Enter the amount from Form IT-540, Line 19.	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 2020 (Line 4) will be carried forward to 2021. Also, any available carryforward from 2015 through 2019 will be carried forward to 2021. 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 2015 through 2019 utilized for 2020.				
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 2015 through 2019.	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 2020 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 2015 through 2019 that can be carried forward to 2021. Also, your entire School Readiness Credit for 2020 (Line 4) will be carried forward to 2021. Stop here; you are finished with the worksheet.			
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2015 through 2019 plus any amount of your 2020 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 2020 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 2020 (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 2020 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2020 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 2020 School Readiness Credit to be carried forward to 2021.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2021. Enter the result here and keep this amount for your records.	19		.00

