

4

IT-540-2D (Page 1 of 4)

DEV ID

4

6

Name Change

2025 LOUISIANA RESIDENT - 2D

6

8

Decedent Filing

ITIN

Your SSN

8

10

Spouse Decedent

ITIN

Spouse's SSN

10

12

Address Change

12

14

Amended Return

Telephone

14

16

NOL Carryback

16

18

18

20

Your Date of Birth

Spouse's Date of Birth

Decedent's Date of Death

Spouse's Date of Death

20

22

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

6A AGE DESIGNATION:

22

24

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

Taxpayer 65 or older

Spouse 65 or older

24

26

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

26

28

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

28

30

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

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

30

32

Enter a "5" in box if **qualifying surviving spouse**.

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

32

34

6B DEPENDENTS – Enter dependent information below. If you have more than eight 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.

6B

34

36

First Name

Last Name

Social Security Number

Relationship to You

Birth Date (mm/dd/yyyy)

36

38

38

40

40

42

42

44

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IMPORTANT!

56

58

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.

58

60

FOR OFFICE USE ONLY

60

62

Field Flag

62

62650

Social Security Number

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

Mark this box and enter zero "0" on Line 13

7 FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".

From Louisiana Schedule E, attached

DEDUCTIONS

8 LOUISIANA STANDARD DEDUCTION – Enter the standard deduction amount that corresponds with your filing status.

9A FEDERAL ITEMIZED DEDUCTIONS

9B FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

9C FEDERAL STANDARD DEDUCTION

9D EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 9C from Line 9B.

10 YOUR LOUISIANA TAXABLE INCOME – Subtract Lines 8 and 9D from Line 7. If less than zero, enter "0".

11 YOUR LOUISIANA INCOME TAX – Multiply Line 10 by .03. Round to the nearest dollar.

12 NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 6 .

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".

14 2025 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.**

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

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

15 2025 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – **Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet.**

5 Star 4 Star 3 Star 2 Star

16 EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.

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

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

19 TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions.

20 OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions.

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

22 ADJUSTED LOUISIANA INCOME TAX- Subtract Line 21 from Line 19.



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

Social Security Number

23A CONSUMER USE TAX – You must mark one of these boxes. ☐ No use tax due **23A** ☐ Amount from the Consumer Use Tax Worksheet

23B ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE ☐ No usage fee due **23B** ☐ Amount from Form R-19000A

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**

26 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6 **26**

PAYMENTS

27 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2025 – Attach Forms W-2 and 1099. **27**

28 AMOUNT OF CREDIT CARRIED FORWARD FROM 2024 **28**

29 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2025 **29**

30 AMOUNT OF EXTENSION PAYMENT **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 14 **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 2026 INCOME TAX **CREDIT** **37**

AMOUNT TO BE REFUNDED – Subtract Line 37 from Line 36. If mailing to LDR, use the address on the bottom of page 4..

38 Enter a “2” in box if you want to receive your refund by paper check. **REFUND** ☐ **38** 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
40	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	40
41	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	41
42	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	42
43	INTEREST – From the Interest Calculation Worksheet, Line 5	43
44	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, Line 3	44
45	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, Line 7	45
46	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210R. If you are a farmer, check the box.	46
47	BALANCE DUE LOUISIANA – Add Lines 39 through 46. If mailing to LDR, use the address below. For electronic payment options, see instructions.	47

PAY THIS AMOUNT.

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.

DO NOT SEND CASH.

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 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 38.

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

Email Address

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

Name

Individual Income Tax Return  
Calendar year return due 5/15/2026

Mail to: Department of Revenue

PTIN, FEIN, or LDR  
Account Number  
of Paid Preparer

For Office  
Use Only.

62653

Social Security Number

SCHEDULE C – 2025 NONREFUNDABLE PRIORITY 1 CREDITS

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

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

1A

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 instructions.

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



Social Security Number

SCHEDULE D – 2025 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 to the organizations or funds listed below. Enter on Lines 2 through 13, the portion of the overpayment you wish to donate. The total on Line 14 cannot exceed the amount of your overpayment on Line 34 of Form IT-540.

1 Adjusted Overpayment - From IT-540, Line 34

1

DONATIONS OF LINE 1

2 The Military Family Assistance Fund

2

8 Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana

8

3 Coastal Protection and Restoration Fund

3

9 American Red Cross

9

4 The START Program

4

10 Louisiana National Guard Honor Guard for Military Funerals

10

5 Wildlife Habitat and Natural Heritage Trust Fund

5

11 Dreams Come True, Inc.

11

6 Louisiana Cancer Advisory Board

6

12 Sexual Trauma Awareness and Response (STAR)

12

7 Louisiana Food Bank Association

7

13 Maddie's Footprints

13

14 TOTAL DONATIONS – Add Lines 2 through 13. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 35.

14



SCHEDULE E – 2025 ADJUSTMENTS TO INCOME

Social Security Number

1 FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero.

1

2A INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS

2A

2B RECAPTURE OF START CONTRIBUTIONS

2B

2C RECAPTURE OF START K12 CONTRIBUTIONS

2C

2D ADD BACK OF PASS-THROUGH ENTITY LOSS

2D

2E ADD BACK OF FEDERAL DEPRECIATION PREVIOUSLY ACCELERATED VIA STATE BONUS - See instructions.

2E

3 TOTAL - Add Lines 1 through 2E

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 instructions.

Exempt Income Description

Code

Amount

4A

4A

4B

4B

4C

4C

4D

4D

4E

4E

4F

4F

4G

4G

4H EXEMPT INCOME – Add Lines 4A through 4G.

4H

5 LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 4H from Line 3. Also, enter this amount on Form IT-540, Line 7 and mark the box indicating that Schedule E was used.

5

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 older .....

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 Relief Benefits .....

27E

START K12 Savings Program Contributions .....

28E

Digital Nomads .....

29E

Certain Adoptions .....

30E

Louisiana Fortify Homes Program Grants .....

31E

Bonus Depreciation .....

32E

Other (Identify: )

49E



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Social Security Number

SCHEDULE F – 2025 REFUNDABLE PRIORITY 2 CREDITS

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

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

Transferable, Refundable Priority 2 Credits

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

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



62657



Social Security Number

**SCHEDULE I – 2025 REFUNDABLE PRIORITY 4 CREDITS**

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

Credit Description		Credit Code	Amount of Credit Claimed
1		1	
2		2	
3		3	
4		4	
5		5	
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540, Line 26.	6	



Social Security Number

SCHEDULE J – 2025 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	
2	2025 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2020 THROUGH 2024	3	
4	2025 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	
	5 Star 4 Star 3 Star 2 Star		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2020 THROUGH 2024	5	

Additional Nonrefundable Priority 3 Credits

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

Credit Description	Credit Code	Amount of Credit Claimed
6	6	
7	7	
8	8	
9	9	
10	10	
11	11	

CONTINUE ON NEXT PAGE.



Social Security Number

**SCHEDULE J – 2025 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 instructions.

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 Line 21.	16	



**2025 CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule C – Nonrefundable Priority 1 Credits**

Description	Code	Description	Code
Premium Tax .....	100	Donations to Eligible Maternal Wellness Center .....	190
Qualified Playgrounds .....	150	(Reserved for future credits. Do not use unless specifically	
Debt Issuance .....	155	directed to do so by LDR.) .....	199

**Schedule F – Refundable Priority 2 Credits**

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

**Schedule F – Transferable, Refundable Priority 2 Credits**

Description	Code
Musical and Theatrical Productions .....	62F

**Schedule I – Refundable Priority 4 Credits**

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

**Schedule J – Nonrefundable Priority 3 Credits**

Description	Code	Description	Code
Organ Donation .....	202	Apprenticeship (2022) .....	463
Tax Equalization .....	305	Donation to Qualified Foster Care Charitable Organization .....	464
Manufacturing Establishments .....	310	Firearm Safety Devices .....	465
(Reserved for future credits. Do not use unless specifically		Louisiana Fortified Roof .....	466
directed to do so by LDR.) .....	399	Inventory Tax Credit Carried Forward and ITEP .....	500
Refunds by Utilities .....	412	Ad Valorem Natural Gas Credit Carried Forward .....	502
Donation to School Tuition Organization .....	424	Atchafalaya Trace .....	504
QMC Music Job Creation Credit .....	454	Cane River Heritage .....	506
Neighborhood Assistance .....	457	Ports of Louisiana Investor .....	508
Research and Development .....	458	Enterprise Zone .....	510
Ports of Louisiana Import Export Cargo .....	459	Recycling Credit .....	550
LA Import .....	460	(Reserved for future credits. Do not use unless specifically	
LA Work Opportunity .....	461	directed to do so by LDR.) .....	599
Youth Jobs .....	462		

**Schedule J – Transferable, Nonrefundable Priority 3 Credits**

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

## 2025 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 Bulletin 24-007 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** – La. R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$6,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
  - 2. Educational Expenses for Home-Schooled Children** – La. R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$6,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
  - 3. Educational Expenses for a Quality Public Education** – La. R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$6,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

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

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$6,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – Enter the result or \$6,000, whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the <b>Elementary and Secondary School Tuition Deduction</b> here and on IT-540, Schedule E, code 17E.	\$
Enter the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540, Schedule E, code 18E.	\$
Enter the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540, Schedule E, code 19E.	\$



**2025 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, *Louisiana School Readiness Tax Credit*, in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2025 Publication 503 for information on “Due Diligence.” Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing. If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

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

**2.** For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2025 in column H. See the definitions in the instructions for information on Qualified Expenses.

F	G	H
Qualifying person's name	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2025 for the person listed in column (F)
First	Last	
		.00
		.00
		.00
		.00
		.00

<b>3</b>	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.	<b>3</b>	.00																												
<b>4</b>	Enter your earned income. See the definitions in the instructions.	<b>4</b>	.00																												
<b>5</b>	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.	<b>5</b>	.00																												
<b>6</b>	Enter the smallest of Lines 3, 4, or 5. Also, enter this amount on Form IT-540, Line 14B.	<b>6</b>	.00																												
<b>7</b>	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1, if filed.	<b>7</b>	.00																												
	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.																														
	<table><tr><td><b>If Line 7 is:</b></td><td><b>over</b></td><td><b>but not over</b></td><td><b>decimal amount</b></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>	<b>If Line 7 is:</b>	<b>over</b>	<b>but not over</b>	<b>decimal amount</b>		\$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	<b>8</b>	<b>X .</b> _____
<b>If Line 7 is:</b>	<b>over</b>	<b>but not over</b>	<b>decimal amount</b>																												
	\$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																												
<b>9</b>	Multiply Line 6 by the decimal amount on Line 8.	<b>9</b>	.00																												
<b>10</b>	Multiply Line 9 by 50 percent and enter this amount on Line 11.	<b>10</b>	<b>X .50</b>																												
<b>11</b>	Enter this amount on Form IT-540, Line 14.	<b>11</b>	.00																												



62613

**2025 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540)

Your Name	Social Security Number
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Louisiana Revised Statute 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under La. R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614, *Louisiana School Readiness Tax Credit*, which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2025 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 2025 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 2025, 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.

**2025 Louisiana Earned Income Credit Worksheet**

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

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

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040 or 1040-SR, Line 27A . . . . . 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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2025 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. <b>NOTE:</b> 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. <table><thead><tr><th>Federal Adjusted Gross Income</th><th>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 and enter the results. <b>If your Federal Adjusted Gross Income is less than or equal to \$60,000</b> , this is your available Nonrefundable Child Care Credit for 2025. Proceed to Line 3.	2		.00								
2A	<b>Important! If your Federal Adjusted Gross Income is greater than \$60,000</b> , 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 2025.	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 2025 (Line 2 or 2A above) will be carried forward to 2026. Also, any available carryforward from 2020 through 2024 will be carried forward to 2026. 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 2020 through 2024 utilized for 2025.												
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 2020 through 2024.	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 2025 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 2020 through 2024 that can be carried forward to 2026. Also, your entire Child Care Credit for 2025 (Line 2 or 2A above) will be carried forward to 2026. 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 2020 through 2024 plus any amount of your 2025 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 2025 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 2025 (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 2025 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 2025 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 2025 Child Care Credit to be carried forward to 2026.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2026. 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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**2025 Louisiana Nonrefundable School Readiness Credit Worksheet** (For use with Form IT-540)

See instructions on page 15.

<b>1</b>	Enter the amount of 2025 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	<b>1</b>		.00
<b>2</b>	Using the star rating of the child care facility that your qualified dependent attended during 2025, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a: <div style="display: flex; justify-content: space-between;"><div>Five Star Facility _____</div><div>and multiply the number by 2.0 . . . . . (i) _____ . _____</div></div> <div style="display: flex; justify-content: space-between;"><div>Four Star Facility _____</div><div>and multiply the number by 1.5 . . . . . (ii) _____ . _____</div></div> <div style="display: flex; justify-content: space-between;"><div>Three Star Facility _____</div><div>and multiply the number by 1.0 . . . . . (iii) _____ . _____</div></div> <div style="display: flex; justify-content: space-between;"><div>Two Star Facility _____</div><div>and multiply the number by .50 . . . . . (iv) _____ . _____</div></div> 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.			
<b>3</b>	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	<b>3</b>	X _____	
<b>4</b>	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 2025.	<b>4</b>		.00
<b>5</b>	Enter the amount from Form IT-540, Line 19.	<b>5</b>		.00
<b>6</b>	Add the amounts of Nonrefundable credits from Form IT-540, Schedule J, Lines 2 and 3.	<b>6</b>		.00
<b>7</b>	Subtract Line 6 from Line 5.	<b>7</b>		.00
<b>8</b>	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2025 (Line 4) will be carried forward to 2026. Also, any available carryforward from 2020 through 2024 will be carried forward to 2026. 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.			
<b>Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2020 through 2024 utilized for 2025.</b>				
<b>9</b>	If Line 7 above is greater than zero, enter the amount from Line 7.	<b>9</b>		.00
<b>10</b>	Enter the amount of any School Readiness Credit Carryforward from 2020 through 2024.	<b>10</b>		.00
<b>11</b>	Subtract Line 10 from Line 9.	<b>11</b>		.00
<b>12</b>	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2025 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 2020 through 2024 that can be carried forward to 2026. Also, your entire School Readiness Credit for 2025 (Line 4) will be carried forward to 2026. Stop here; you are finished with the worksheet.	<b>12</b>		.00
<b>Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2020 through 2024 plus any amount of your 2025 School Readiness Credit.</b>				
<b>13</b>	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.			
<b>14</b>	If Line 11 is greater than zero, enter the amount from Line 11.	<b>14</b>		.00
<b>15</b>	Enter the amount of your 2025 School Readiness Credit (Line 4).	<b>15</b>		.00
<b>16</b>	Subtract Line 15 from Line 14.	<b>16</b>		.00
<b>17</b>	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2025 (Line 4) has been utilized. Enter the amount from Line 16 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
<b>Use Line 18 to determine what amount of your 2025 School Readiness Credit you can claim.</b>				
<b>18</b>	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2025 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
<b>Use Line 19 to determine the amount of your 2025 School Readiness Credit to be carried forward to 2026.</b>				
<b>19</b>	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2026. Enter the result here and keep this amount for your records.	<b>19</b>		.00

