

WHAT'S NEW FOR LOUISIANA 2025 INDIVIDUAL INCOME TAX?

ITIN check box – New check box was added on the face of the tax return for taxpayers with an individual taxpayer identification number for identification purposes.

Exemptions – previously Lines 6A, 6B, 6D, 6E, 6F – Act 11 of the 2024 Third Extraordinary Legislative Session repealed the exemption for additional \$1,000 deduction for persons 65 and older, blind and dependents. These lines were removed from the tax form.

Age Designation – Line 6A – Line 6A is designated for taxpayers who are 65 or older.

Dependents – Line 6C – The number of dependents that can be entered increased from six to eight. If taxpayers have more than eight dependents, attach a statement to the return with the required information.

Louisiana Standard Deduction – Line 10 – Act 11 of the 2024 Third Extraordinary Legislative Session increased the standard deduction. Taxpayers are allowed a standard deduction to determine their tax liability. The amount of the deduction is \$12,500 for individuals filing single and married filing separate; \$25,000 for individuals filing married filing joint, qualifying surviving spouse and head of household.

Your Louisiana Income Tax – Line 13 – Act 11 of the 2024 Third Extraordinary Legislative Session changed the income tax rate to a flat tax rate of 3%.

NONRESIDENT AND PART-YEAR RESIDENT (NPR) WORKSHEET

Check boxes – Check boxes were added to fields that allow a negative amount to both the federal and Louisiana columns on Lines 1 through 12. If the amount you are reporting on any of these lines is less than zero, mark the box.

Add back of federal depreciation previously accelerated via state bonus – Line 17 – La. R.S. 47:297.25 allows businesses to elect a bonus depreciation deduction, also known as full expensing, for qualified property placed in service during the tax year. This election permits you to deduct 100% of the cost of qualified property on your Louisiana return in the year the property is placed in service.

For each taxable year following the year you claim this deduction, you are required to add back to your Federal AGI the amount of federal depreciation claimed on the same property because the property was fully expensed on your Louisiana return in the initial year. See Revenue Information Bulletin 25-012 for additional information.

Annual Retirement Income Exemption for Taxpayers 65 or over – Code 6E – The annual retirement exemption for individuals age 65 and older has increased from \$6,000 to \$12,000.

IRC 280C Expense – Code 25E – The code is no longer available on the return because Act 11 of the 2024 Third Extraordinary Legislative Session repealed this exemption effective December 31, 2024.

Bonus Depreciation – Code 32E – La. R.S. 47:297.25 allows businesses to elect a bonus depreciation deduction, also known as full expensing, for qualified property placed in service during the tax year. This election permits you to deduct 100% of the cost of qualified property on your Louisiana return in the year the property is placed in service. Use this code to report the bonus depreciation amount that exceeds the depreciation claimed on your federal return. For this deduction, “qualified property” and “qualified improvement property” have the same meanings as those defined by Sections 168(k) and 168(e)(6) of the Internal Revenue Code, respectively, as in effect on January 1, 2024. The term “research and experimental expenditures” is defined as in Section 174 of the Internal Revenue Code, effective as of January 1, 2024. For more information, see Revenue Information Bulletin 25-012. Form R-90158, *Bonus Depreciation Schedule*, must be attached to your return.

SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS

Bone Marrow – Code 120 – The code is no longer available on the return because Act 11 of the 2024 Third Extraordinary Legislative Session repealed this exemption effective December 31, 2024.

Donations to Eligible Maternal Wellness Center – Code 190 – La. R.S. 47:6113 provides a nonrefundable credit equal to 50 percent of the donation made to an eligible maternal wellness center during the taxable year. The credit must be claimed in the tax period in which the donation is made and may not exceed 50 percent of the taxpayer's income tax liability. For more information on this credit, see Revenue Information Bulletin 25-014 posted on LDR's website. Form R-90156, *Receipt for Donations to Eligible Maternal Wellness Center Credit*, must be attached to the return.

SCHEDULE D-NR – DONATIONS

The following donations were removed:

- Louisiana State Troopers Charities, Inc
- Louisiana Coalition Against Domestic Violence, Inc
- University of New Orleans Foundation
- Southeastern Louisiana University Foundation
- Holden's Hope
- Louisiana Pet Overpopulation

SCHEDULE F-NR – REFUNDABLE PRIORITY 2 CREDITS

School Readiness Child Care Directors and Staff – Code 66F and Line 5A – The credit is for eligible child care directors and eligible child care staff based on certain attained qualifications. The amount of the credit is adjusted each year if there is an increase in the Consumer Price Index Urban (CPI-U). The credit amount for 2025 can be found at <https://revenue.louisiana.gov/individuals/general-resources/school-readiness-credit/>. You must enter the facility license number from Form R-10615, *Louisiana School Readiness Tax Credit for Child Care Director and Staff Member*, on Line 5A and attach a copy of Form R-10615 to your return. Failure to do so will result in processing delays. For more information regarding this credit, contact the Louisiana Department of Education. (La. R.S. 47:6106)

Prison Industry Enhancement – Code 55F – The code is no longer available on the return because Act 11 of the 2024 Third Extraordinary Legislative Session repealed this exemption effective December 31, 2024.

SCHEDULE J-NR – NONREFUNDABLE PRIORITY 3 CREDITS

Child Care Credit Carried Forward From 2020 through 2024 Line 3 – The child care tax credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next five years. For the 2025 tax year, credits from 2020 through 2024 can be applied on Line 3. Any remaining child care credit from 2019 cannot be applied to the 2025 tax liability. (La. R.S. 47:297.4)

School Readiness Credit Carried Forward From 2020 through 2024 – Line 5 – The school readiness credit for taxpayers whose federal adjusted gross income exceeds \$25,000 may not be refunded and any unused credit amounts can be used over the next five years. For the 2025 tax year, credits from 2020 through 2024 can be applied on Line 5. Any remaining child care credit from 2019 cannot be applied to the 2025 tax liability. (La. R.S. 47:6104)

Owner of Accessible and Barrier-free Home – Code 221 – This credit is no longer available because the time to carry forward unused credits has ended.

New Jobs Credit – 224 – This credit is no longer available because the time to carry forward unused credits has ended.

Eligible Re-entrants – 228 – This credit is no longer available because the time to carry forward unused credits has ended.

Apprenticeship (2007) – Code 236 – This credit is no longer available because the time to carry forward unused credits has ended.

VISIT THESE LDR WEBSITES:

- <https://revenue.louisiana.gov/tax-forms/> for forms and instructions
- <https://revenue.louisiana.gov/individuals/general-resources/individual-income-tax/> for tax information
- <https://latap.revenue.louisiana.gov/> for free filing and payment options

General Information for Filing Your 2025 Louisiana Nonresident and Part-Year Resident Individual Income Tax Return



- Please use black ink only.
- Free internet filing is available for most Louisiana taxpayers on <https://latap.revenue.louisiana.gov/>

WHO MUST FILE A RETURN (FORM IT-540B)

1. If you are a nonresident, or part-year resident with income from Louisiana sources who is required to file a federal individual income tax return, you must file a Louisiana income tax return reporting income earned in 2025.
 - a. Enter amounts only on those lines that are applicable.
 - b. Use only a pen with **black ink**.
 - c. Because this form is read by a machine, enter your numbers **inside the boxes** like this:

0	1	2	3	4	5	6	7	8	9	X
---	---	---	---	---	---	---	---	---	---	---
 - d. All numbers should be rounded to the nearest dollar. Numbers should **NOT** be entered over the pre-printed zeros in the boxes on the far right, which are used to designate cents (.00).
 - e. To avoid any delay in processing, use this form for **2025** only.
 - f. If you are filing an amended return, mark an "X" in the "Amended Return" box on the face of the return.

2. You must file a return to obtain a refund or credit if you overpaid your tax through withholding, declaration of estimated tax, credit carried forward, composite partnership or S corporation payments made on your behalf, or claiming a 2025 refundable child care credit.

3. Military – The federal Servicemembers Civil Relief Act extends certain residency protections to servicemembers and their spouse. A servicemember's state of residence does not change when he or she moves to a new state under military orders to be in the new state. A spouse's state of residence also does not change when he or she moves to a new state to be with a servicemember who is under military orders to be in the new state. If you qualify under the Military Spouses Residency Relief Act, mark an "X" in the "MSRA" box on the face of the return. See Revenue Information Bulletin 24-015 for more information.

If you are an unmarried military personnel whose home of record is Louisiana and you meet the filing requirements of 1 or 2 above, you must file a return and report all of your income, regardless of where you were stationed. You should file Form IT-540, *Louisiana Resident Individual Income Tax Return*, reporting all of your income to Louisiana. If your domicile is NOT Louisiana, you must report any nonmilitary Louisiana sourced income on Form IT-540B, *Louisiana Nonresident Individual Income Tax Return*.

A servicemember and their spouse may select between one of three residency possibilities for purposes of taxation: (1) the residence or domicile of the servicemember, (2) the residence or domicile of the servicemember's spouse, or (3) the permanent duty station of the servicemember. Regardless of residency, income earned within or derived from Louisiana sources, such as rents, royalties, estates, trusts, or partnerships, is taxable to Louisiana. If you are married, you are required to file using the same filing status as you did on your federal return. If both you and your spouse are residents of Louisiana, you should file Form IT-540 reporting all of your income to Louisiana. If one of you is not a resident of Louisiana, you may file as a resident (Form IT-540) or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse.

4. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal

representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box, enter the date of death on the face of the return for the appropriate taxpayer, and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642, *Refund Claim on Behalf of Deceased Taxpayer*. The surviving spouse, executor, administrator, or legal representative may claim the credit for Funeral and Burial Expense for a Pregnancy-Related Death on the final return if applicable. See the instructions for the credit for more information.

5. Nonresident Professional Athletes – If you are a nonresident professional athlete, who either plays for a professional sports franchise, or who is a member of a professional sports association or league, you must file Form **IT-540B**, and Schedules NRPA-1 and NRPA-2 electronically. Refer to Louisiana Administrative Codes 61:I.1305 and 61:III.1527 on LDR's website at <https://revenue.louisiana.gov/tax-policy/policies>.

NAME, ADDRESS, AND SOCIAL SECURITY NUMBER

Enter your legal name, address, daytime telephone number, social security number, and date of birth on your return. Mark the box next to SSN to indicate the number entered is an individual taxpayer identification number (ITIN). For the unit type, use postal abbreviations such as APT, FL, STE, and RM. If you have a foreign address, enter the city name in the appropriate space. Follow the country's practice for entering the postal code and the name of the province, county, or state. Enter the foreign country name in the appropriate space. Do not abbreviate the country name.

If there is a change in your name or address since last year's return (for example, new spouse), mark an "X" in the "Name Change" or "Address Change" box. The Louisiana Department of Revenue ("LDR") automatically updates your account when you change your address with the post office. A direct address change can be accomplished by marking the "Address Change" box when filing your return, or can be submitted by accessing your account at <https://latap.revenue.louisiana.gov/>. If married, enter social security numbers and dates of birth for both you and your spouse. On a joint return, your names and social security numbers must be listed in the same order that you listed them on your federal return.

NONRESIDENT RETURN OR PART-YEAR RETURN

If you are filing as a nonresident, mark an "X" in the Nonresident Return box. If you are filing as a part-year resident, mark an "X" in the Part-Year Return box.

FORMS

Forms and instructions are on LDR's website, <https://revenue.louisiana.gov/tax-forms/>. Submit comments, questions, suggestions to LDR about forms or instructions at LDRRevAnalysisReportingLIF@la.gov.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, and include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed. If you are amending your income tax return due to utilizing a Net Operating Loss (NOL) carryback as allowed by federal law, see "NET OPERATING LOSS (NOL)" later.

NOTE: Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

**General Information for Filing Your 2025 Louisiana Nonresident and
Part-Year Resident Individual Income Tax Return...Continued**

NET OPERATING LOSS (NOL)

If the current tax year produces a Louisiana NOL, attach a Federal pro forma Form 1040 to show how the Louisiana NOL was calculated.

If you are utilizing a Louisiana NOL carry forward, you must mark an "X" in the "NOL" box on the face of the return and include a schedule showing the year in which the NOL occurred, the amount utilized each year, and a Federal pro forma Form 1040 to show how the utilized Louisiana NOL was calculated. In the space provided on Line 9 of the Nonresident and Part-Year Resident (NPR) Worksheet, enter the amount of the Louisiana NOL being utilized. This amount should also be included in the amount in the Louisiana column.

If you are amending your return to utilize a Federal NOL carryback, you must mark an "X" in the "Amended Return" box on the face of the return and include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, or Federal Form 1045 whichever was filed.

If you are amending your return to utilize a Federal and Louisiana NOL carryback, you must mark an "X" in the "Amended Return" box and also in the "NOL" box on the face of the return and include a schedule showing the year in which the NOL occurred and the amount utilized each year; a copy of the federal amended return, Federal Form 1040X or Federal Form 1045, whichever was filed; and a Federal pro forma Form 1040 to show how the utilized Louisiana NOL was calculated. In the space provided on Line 9 of the NPR Worksheet, enter the amount of the Louisiana NOL being utilized. This amount should also be included in the amount in the Louisiana column.

If you did not provide a Federal pro forma Form 1040 for the year that produced the loss, you must provide a copy when utilizing the NOL. See LAC 61:I.1302 and RIB 22-011 for more information.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement must accompany the amended state return.

WHEN TO FILE

1. A 2025 calendar year return is due on or before May 15, 2026.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal state holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Enter your legal name and social security number on your return and any correspondence. **NOTE:** On a joint return, list the names and social security numbers on Form IT-540B in the same order that you listed them on your federal return.

A return for which a **payment** is due must be mailed to P.O. Box 3550, Baton Rouge, LA 70821-3550. **Print the last four digits of your social security number on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at <https://latap.revenue.louisiana.gov/>.**

You can also pay your taxes by credit card over the internet or by telephone. Visit LDR's website for more information.



All other individual income tax returns must be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

If you cannot file your return by the due date, you do not need to file for an extension. You will automatically be granted an extension of six months to November 16, 2026.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date. If you anticipate that you will owe additional tax on your return, you should submit your payment with a payment voucher (Form R-2868V) by May 15, 2026. An extension means only that you will not be assessed a delinquent filing penalty for filing your return after the due date but before the extended due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable. If you file your return after the extended due date, you will be assessed a delinquent filing penalty from the original due date of the return. **NOTE:** No paper or electronic extension form needs to be filed to obtain the automatic extension.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request using Form R-19026, *Installment Request for Individual Income*, which is available on LDR's website. You may also submit the request by accessing your account at <https://latap.revenue.louisiana.gov/>. There is a fee of \$105 to establish a standard installment payment agreement.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet later in the instructions.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state return unless requested by LDR.

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. As a resident, if you purchased any of these products on the internet or through the mail, you are required to pay the excise tax on those products. You must use Form R-5629, *Consumer Excise Tax Return*, to report and pay the tax due on these products.

ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE

Louisiana imposes a road usage fee on the owner or lessee of an electric or hybrid vehicle registered and operated in Louisiana during the calendar year as provided by La. R.S. 32:461. The fee is dedicated to state and local transportation and development funds and is to supplement the "road tax" paid on gas. The fee for 2025 is due on or before May 15, 2026. See the instructions for Line 24B for more information.

Instructions for Preparing Your 2025 Nonresident and Part-Year Resident Income Tax Return

NOTE: If you are not required to file a federal return but had Louisiana income tax withheld in 2025, complete Lines 1 through 6B. In the appropriate boxes above Line 7, enter the total amount of wages and income even though you may not be required to file a federal return and mark the box to the right. Skip to Line 15, enter zero "0," and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1 through 5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Surviving Spouse. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household or Qualifying Surviving Spouse, you must show the child's name if the qualifying person is a child but not your dependent.

Line 6A – Age Designation – Mark an "X" in the appropriate boxes, if you or your spouse are age 65 or older.

Line 6B – Enter the names of the dependents claimed on your federal return. Complete the required information. If you have more than eight dependents, attach a statement to your return with the required information. In the box on Line 6B, enter the total number of dependents claimed.

Line 7 – Enter the amount of your Federal Adjusted Gross Income (Federal AGI). This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Federal column, Line 12. If your Federal AGI is less than zero, enter zero "0."

Line 8 – Enter the amount of your Louisiana Adjusted Gross Income. This amount is taken from the NPR Worksheet, Line 21. If your Louisiana Adjusted Gross Income is less than zero, enter zero "0."

Line 9 – Divide Line 8 by Line 7. Carry out two decimal places in the percentage, for example, 48.32 percent. Do not round up. The percentage cannot exceed 100 percent. When Federal Adjusted Gross Income is less than Louisiana income, the ratio shall be 100 percent (La. R.S. 47:293(10)).

Line 10 – If your filing status is 1 or 3, enter \$12,500; 2, 4, or 5, enter \$25,000.

Lines 11A through 11D – If you did not itemize your deductions on your federal return, skip Lines 11A through 11D and go to Line 12.

Line 11A – If you itemized your deductions on your federal return, enter the amount of your federal itemized deductions, shown on Federal Form 1040 or 1040-SR, Schedule A, Line 17.

Line 11B – If you itemized your deductions on your federal return, enter the amount of your allowable federal itemized deduction for medical and dental expenses shown on Federal Form 1040 or 1040-SR, Schedule A, Line 4.

Line 11C – If you itemized your deductions on your federal return and your filing status is 1 or 3, enter \$15,750; 2 or 5, enter \$31,500; 4, enter \$23,625.

Line 11D – Subtract Line 11C from Line 11B. If less than zero, enter zero "0."

Line 11E – If you did not itemize your deductions on your federal return, enter a zero "0." Otherwise, multiply Line 11D by the percentage on Line 9. This amount of deduction is the portion applicable to your Louisiana income. Round to nearest dollar.

Line 12 – Subtract Lines 10 and 11E from Line 8. If less than zero, enter zero "0."

Line 13 – Multiply Line 12 by .03. Round to the nearest dollar.

Line 14 – Enter the amount of the Nonrefundable Priority 1 Credits from Form IT-540B, Schedule C-NR, Line 5.

Line 15 – Subtract Line 14 from Line 13. If the result is less than zero or if you are not required to file a federal return, enter zero "0" and complete the remainder of the return.

Line 16 – Enter the amount of your Louisiana Refundable Child Care Credit from the 2025 Louisiana Refundable Child Care Credit Worksheet, Line 11. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line, and your child care expenses must have been incurred in Louisiana.** See the Louisiana Child Care Credit instructions. 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.

Line 16A – Enter the amount from the 2025 Louisiana Refundable Child Care Credit Worksheet, Line 3.

Line 16B – Enter the amount from the 2025 Louisiana Refundable Child Care Credit Worksheet, Line 6.

Line 17 – Enter the amount of your 2025 Louisiana Refundable School Readiness Credit. **Your Federal Adjusted Gross Income must be \$25,000 or less to claim a credit on this line.** The amount is determined from your Louisiana Refundable School Readiness Credit Worksheet. This worksheet must be attached to your return. In the boxes under Line 17, enter the number of your qualified dependents who attended the associated star rated facility or facilities.

Line 18 – Enter the amount of the Other Refundable Priority 2 Credits from Form IT-540B, Schedule F-NR, Line 9.

Line 19 – Add Lines 16, 17, and 18. Do not include amounts on Lines 16A and 16B.

Line 20 – If Line 15 is greater than Line 19, subtract Line 19 from Line 15. Also, enter a zero "0" on Line 21 and go to Line 22. Otherwise, enter a zero "0" on Line 20 and go to Line 21.

Line 21 – If Line 19 is greater than Line 15, subtract Line 15 from Line 19.

Line 22 – Enter the amount of the Nonrefundable Priority 3 Credits from Form IT-540B, Schedule J-NR, Line 16. These credits are limited to the tax liability calculated on Line 20.

Line 23 – Subtract Line 22 from Line 20. If less than zero, enter zero "0."

Line 24A – During 2025 if you purchased goods or digital products for use in Louisiana from outside the state and were not charged Louisiana state sales tax, you are required to file and pay the tax directly to LDR. This includes purchases from catalogs, television, Internet, another state, or outside the U.S. If any of the items were alcoholic beverages or tobacco products, you are required to file Form R-5629, *Consumer Excise Tax Return*. Use the Consumer Use Tax Worksheet below to calculate your use tax. Do not include any consumer use tax reported for 2025 on Form R-1035, *Consumer Use Tax Return*, or purchases made for your business. You must register your business with LDR and report the use tax for your business under that account. Mark an "X" in the box to indicate if no use tax is due or the amount is from the Consumer Use Tax Worksheet.

Line 24B – During 2025, if you owned or leased an electric or hybrid vehicle that was registered and operated in Louisiana, you are required to file and pay a road usage fee directly to LDR under La. R.S. 32:461. The fee is for the calendar year and is prorated if the vehicle was owned, leased, or registered for less than a year. The fee is dedicated to state and local transportation and development funds and is to supplement the "road tax" paid on gas. Use Form R-19000A, *Schedule A for Electric and Hybrid Vehicle Road Usage Fee*, to calculate your fee and attach it to your return. You may attach multiple copies if you own more than two vehicles. See the instructions to Form R-19000. For additional information, see LAC 61:I.5501 and LDR's website. Mark an "X" in the box to indicate if no road usage fee is due or the amount is from Form R-19000A.

Line 25 – Add Lines 23, 24A, and 24B.

Line 26 – Enter the amount from Line 21, if applicable.

Line 27 – Enter the amount of Refundable Priority 4 Credits from Form IT-540B, Schedule I-NR, Line 6.

Line 28 – Enter the amount of Louisiana income tax withheld in 2025. You must attach copies of all W-2 and 1099 forms that indicate tax was withheld.

Line 29 – Enter the amount of any credit carried forward from 2024. This amount is shown on your 2024 Form IT-540, Line 36, or IT-540B, Line 38.

Line 30 – Enter the amount of any payment made on your behalf by a composite partnership filing. Enter the name of the partnership on the line provided on the return. If more than one partnership made a payment on your behalf, attach a schedule labeled with your name and social security number and list each partnership and payment made.

Line 31 – Enter the total amount of estimated payments you made for the 2025 tax year.

Line 32 – Enter the amount of extension payment you made for the 2025 tax year.

Line 33 – Add Lines 26 through 32.

Line 34 – Overpayment – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 33 is equal to Line 25, enter a zero "0" on Lines 34 through 41 and go to Line 42. If Line 33 is less than Line 25, enter a zero "0" on Lines 34 through 40 and go to Line 41.

Line 35 – See instructions for Underpayment Penalty on page 20.

Line 36 – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the balance on Line 36. If Line 35 is greater than Line 34, enter zero "0" on Lines 36 through 40, subtract Line 34 from Line 35 and enter the balance on Line 41.

Line 37 – You may donate all or part of your overpayment (Line 36) to various organizations or funds listed on Schedule D-NR, Lines 2 through 13. Enter the amount from Schedule D-NR, Line 14. This amount cannot be greater than Line 36.

Line 38 – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.

Line 39 – Enter the amount of available overpayment shown on Line 38 that you wish to credit to 2026.

Line 40 – Subtract Line 39 from Line 38. This amount is to be refunded. You must select how you want to receive your refund. If this is your first time filing, your refund cannot be directly deposited. Enter a "2" in the box if you want to receive your refund by paper check. Enter a "3" in the box if you want your refund directly deposited into your bank account. Carefully enter the information in the boxes to indicate the type of bank account, the routing number, and the account number. Your nine digit routing number appears under the memo line of your check; your bank account number will appear to the right of your routing number. **You are required to answer the question regarding the location of the bank account. If the information is unreadable or if you do not select a method to receive your refund, you will receive your refund by paper check.** Option 1 was omitted intentionally.

Line 41 – If Line 25 is greater than Line 33, subtract Line 33 from Line 25. If you entered an amount from Line 36 as the

Consumer Use Tax Worksheet

Under La. R.S. 47:302(K), LDR is required to collect an 9 percent tax on out-of-state purchases subject to use tax. This 9 percent rate (which includes 4 percent to be distributed by LDR to local governments) is in lieu of the actual rate in effect for your area and is payable regardless of the actual combined state and local rate for your area. See the instructions for Line 24A for more information.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state businesses who are not required to collect sales tax.

1. Taxable purchases	\$	_____	.00
Tax rate (9 percent)			X .09
2. Total use tax due	\$	_____	.00

➡ Enter here and on Form IT-540B, Line 24A.

Instructions for Preparing Your 2025 Nonresident and Part-Year Resident Income Tax Return ...Continued

result of underpayment penalty exceeding an overpayment, complete Lines 42 through 44, enter zero "0" on Lines 45 through 47, and go to Line 48.

Lines 42 through 44 – You may make an additional donation to the funds listed on Lines 42 through 44. You must include payment for the amount being donated with your return. The donation will not be made unless you make payment, and the donation cannot be refunded at a later date.

Line 45 – Interest is charged on all tax amounts not paid by the due date. Enter the amount from the Interest Calculation Worksheet, Line 5.

Line 46 – If you fail to file your tax return by the extended due date on or before November 16, 2026, for calendar year filers or on or before your fiscal year extended due date, you may be charged a delinquent filing penalty. Enter the amount from the Delinquent Filing Penalty Calculation Worksheet, Line 3.

Line 47 – If you fail to pay the tax due by the due date on or before May 15, 2026, for calendar year filers, you may be charged a delinquent payment penalty. Enter the amount from the Delinquent Payment Penalty Calculation Worksheet, Line 7.

Line 48 – See the instructions for Underpayment Penalty on page 20.

Line 49 – Add Lines 41 through 48. You may make an electronic payment at <https://latap.revenue.louisiana.gov/>. You may also make payment by check or money order. **DO NOT SEND CASH.** Make your check or money order payable to the **Louisiana Department of Revenue**. Print the last four digits of your social security number on your check or money order and attach it to your return.

You can also pay your taxes by credit card over the internet or by telephone. Visit <https://revenue.louisiana.gov/file-pay-online/> for more information.



Social Security Numbers – Enter your social security number in boxes provided on each page of the return.

Name Boxes – Enter the first four letters of the primary taxpayer's **last name** in the boxes on the second, third, and fourth page of this return.

Filing – **YOU MUST SIGN AND DATE YOUR RETURN.** If married filing jointly, both spouses must sign. Also, enter your email address in the space provided, if applicable.

Paid Preparer Instructions – If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box, and enter his or her identification number in the space provided under the box. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided under the box; otherwise, enter the Federal Employer Identification Number (FEIN) or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

DO NOT SUBMIT A PHOTOCOPY OF THE RETURN. Only submit an original return.

Instructions for Nonresident and Part-Year Resident (NPR) Worksheet

The Nonresident and Part-Year Resident Worksheet is used to identify that portion of Federal Adjusted Gross Income that is Louisiana-sourced income. The top of the worksheet has two columns, Federal and Louisiana. Using your federal income tax return, complete the Federal column for Lines 1 through 12. The income lines of the worksheet correspond to specific line number references on Federal Form 1040 or 1040-SR. Under the Louisiana column, enter the amount of income that was earned or sourced in Louisiana on Lines 1 through 9 and use Lines 13 through 21 to calculate Louisiana Adjusted Gross Income. Each of the addition and subtraction items are allowable in accordance with state law. **IMPORTANT!** Any nonresident with gambling winnings from a Louisiana casino or other source, who is required to file a federal individual income tax return, must file a Louisiana return reporting the winnings. If the amount of tax withheld is overpaid, a refund of the difference will be issued or credited.

If you are a nonresident or part-year resident professional athlete, you will need to complete Schedules NRPA-1 and NRPA-2 first before completing the Louisiana column for Lines 1 through 9. See the instructions for Non-Resident Professional Athlete later.

ADJUSTED GROSS INCOME

Line 1 – In the Federal column, enter the amount of wages, salaries, tips, etc., from your Federal Form 1040 or 1040-SR,

Line 1z. Of the Federal amount, enter the amount of income earned in Louisiana in the Louisiana column.

Line 2 – In the Federal column, enter the amount of taxable interest from your Federal Form 1040 or 1040-SR, Line 2b. Of the Federal amount, enter the amount of interest income earned in Louisiana in the Louisiana column.

Line 3 – In the Federal column, enter the amount of dividends from your Federal Form 1040 or 1040-SR, Line 3b. Of the Federal amount, enter the amount of dividends earned in Louisiana in the Louisiana column.

Line 4 – If you have business or farm income on your Federal Form 1040 or 1040-SR, Schedule 1, Lines 3 and 6, add the amounts together including any losses from these lines that are included in your Federal Adjusted Gross Income. In the Federal column, enter the total amount of business or farm income. Where appropriate, mark the box to the left of the entry field if the amount is less than zero. Do not use a negative sign, parentheses, or brackets with the amount. Of the Federal amount, enter the amount of business and farm income that was sourced in Louisiana in the Louisiana column.

Line 5 – If you have capital gains or ordinary gains on your Federal Form 1040 or 1040-SR, Line 7, and Schedule 1, Line 4, add the amounts together including any losses from these

lines that are included in your Federal Adjusted Gross Income. In the Federal column, enter the total amount of capital gains and ordinary gains. Where appropriate, mark the box to the left of the entry field if the amount is less than zero. Do not use a negative sign, parentheses, or brackets with the amount. Of the Federal amount, enter the amount of gains or losses that was sourced in Louisiana in the Louisiana column.

Line 6 – In the federal column, enter the amount of IRA distributions or benefits from pensions and annuities from your Federal Form 1040 or 1040-SR, Line 4b and 5b. Of the Federal amount, enter the amount of IRA distributions, pensions, and annuities that was earned in Louisiana in the Louisiana column.

Line 7 – In the Federal column, enter the amount of rental real estate, royalty, partnership, S corporation, and trust income from your Federal Form 1040 or 1040-SR, Schedule 1, Line 5, including any losses from this line that are included in your Federal Adjusted Gross Income. Where appropriate, mark the box to the left of the entry field if the amount is less than zero. Do not use a negative sign, parentheses, or brackets with the amount. Of the Federal amount, enter the amount of income from rental real estate, royalties, partnerships, S corporations, trusts, etc., that was sourced in Louisiana in the Louisiana column.

Line 8 – In the Federal column, enter the amount of social security benefits from your Federal Form 1040 or 1040-SR, Line 6b. Do not enter the taxable amount of your social security benefits in the Louisiana column. Social security benefits taxable for Federal are not taxable to Louisiana as provided under La. R.S. 47:44.2.

Line 9 – If you have taxable refunds, credits, offsets, alimony received, unemployment compensation, or other income reported on Federal Form 1040 or 1040-SR, Schedule 1, Lines 1, 2a, 7, and 8a through 8z, add the amounts together. **Note:** Prizes and awards, gambling winnings, including lotteries, sports wagering, fantasy sports contests, raffles, and lump-sum payment from the sale of a right to receive future lottery payments are examples of other income as defined by IRS. If the amount is a loss, indicate the loss by using brackets. See page 3 for additional information if there is a Louisiana net operating loss being utilized. In the Federal column, enter the total amount from the lines listed above. Of the Federal amount, enter the amount of income from these sources that was earned in Louisiana in the Louisiana column.

Line 10 – Add Lines 1 through 9 for each column. Where appropriate, mark the box to the left of the entry field if the amount is less than zero. Do not use a negative sign, parentheses, or brackets with the amount.

Line 11 – In the Federal column, enter the total amount of adjustments to gross income from your Federal Form 1040 or 1040-SR, Line 10. Of the Federal amount, enter the amount of Louisiana adjustments to income in the Louisiana column.

Line 12 – Under the Federal column, subtract Line 11 from Line 10 and enter the result on Line 12. This amount should agree with Federal Form 1040 or 1040-SR, Line 11b. Under the Louisiana column, subtract Line 11 from Line 10 and enter the result on Line 12. Enter the Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12, on Form IT-540B, Line 7. Where appropriate, mark the box to the left of the entry field if the amount is less than zero. Do not use a negative sign, parentheses, or brackets with the amount. Complete the remainder of the worksheet to calculate Louisiana Adjusted Gross Income.

ADDITIONS

Line 13 – Tax-exempt interest and dividend income reported on your federal return are taxable to Louisiana if ALL of the following conditions are met:

- The interest and dividends were earned while you were domiciled in Louisiana.
- The interest and dividends were received from obligations of a state or political subdivision of a state other than Louisiana. Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them, and their constituted authorities are exempt from Louisiana taxes.
- The obligations were purchased on or after January 1, 1980.

Enter the amount of interest or dividend income taxable to Louisiana from Federal Form 1040 or 1040-SR, Line 2a, on Line 13 in the Louisiana column. See Revenue Ruling 11-001 if you have any Build America Bonds.

Line 14 – If any previously exempted Louisiana Student Tuition Assistance and Revenue Trust (START) contributions were refunded to you during 2025 by the Louisiana Office of Student Financial Assistance, enter the amount in the Louisiana column.

Line 15 – If any previously exempted Louisiana Student Tuition Assistance and Revenue Trust Grades K-12 (START K12) contributions were refunded to you during 2025 by the Louisiana Office of Student Financial Assistance, enter the amount in the Louisiana column.

Line 16 – La. R.S. 47:297.14 provides for an exclusion for an individual who is a shareholder, member, or partner of an entity that made the pass-through entity tax election under La. R.S. 47:287.732.2. This election allows S corporations and other entities taxed as partnerships for federal income tax purposes to pay Louisiana income tax at the entity level. The entity must have received LDR's approval of the election. The add-back amount is the Louisiana net operating loss that was reported at the entity level for this tax year that is included on the Federal Form 1040 or 1040-SR. You must also include any net operating loss carried forward from a tax year in which the election was made and utilized in this tax year.

Do not include income not taxed at the entity level such as interest and dividend income. See Revenue Information Bulletin 19-019 and LAC 61:I.1001(C)(4) for more information. You must attach a copy of Form R-6981, *Louisiana Statement of Owner's Share of Entity Level Tax Items*, and a pro forma Nonresident and Part-Year Resident (NPR) Worksheet of the Louisiana Form IT-540B excluding any income, deductions, or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIT-620. The difference of the amount on the NPR worksheet, Line 12, from the original version and the pro forma version is the amount you can exclude. If the difference is a loss, the loss must be added to your AGI for Louisiana purposes. This amount should be included on the NPR Worksheet, Louisiana column, Line 12. You may need to complete a pro forma Federal Form 1040 in order to complete the pro forma NPR worksheet. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1001.

Line 17 – La. R.S. 47:297.25 allows businesses to elect a bonus depreciation deduction, also known as full expensing, for qualified property placed in service during the tax year. This election permits you to deduct 100% of the cost of qualified property on your Louisiana return in the year the property is placed in service. For each taxable year following the year you claim this deduction, you are required to add back to your Federal AGI the amount of federal depreciation claimed on the same property because the property was fully expensed on your Louisiana return in the initial year. See Revenue Information Bulletin 25-012 for additional information. Form R-90158, *Bonus Depreciation Schedule*, must be attached to your return.

Line 18 – Add Lines 12 through 17 and enter the result in the Louisiana column. If the amount is less than zero, enter zero "0". This line may not be less than zero.

EXEMPT INCOME LINES 19A THROUGH 19F

Income items that are considered exempt by Louisiana law to arrive at Louisiana taxable income are referenced individually by a three-digit code. Enter the description, identifying code, and dollar amount in the appropriate spaces on Lines 19A through 19F.

Line 20 – Add Lines 19A through 19F.

Line 21– Subtract Line 20 from Line 18. Also, enter this amount on Form IT-540B, Line 8, if the amount is greater than \$0. If the amount is less than zero, enter zero "0". This line may not be less than zero.

NOTE: Use only the codes referenced in the table on the Nonresident and Part-Year Resident Worksheet. The codes listed here are not interchangeable with other codes on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
START Savings Program	09E	700.00

CODE	EXEMPTION DESCRIPTION
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01E – Interest and Dividends on U.S. Government Obligations – Enter the amount of interest and dividends received from U.S. government obligations that are included in the amount on Line 12 under the Louisiana column. Include amounts received from mutual funds, which are identified as income from investments in U.S. government obligations. If the amount is not identified specifically, it is taxable and cannot be excluded. This amount must be included in the calculation of Line 12 in the Louisiana column.

02E – Louisiana State Employees' Retirement Benefits – Enter the amount of retirement benefits received from the Louisiana State Employees' Retirement System. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the month and year that you or your spouse retired in the appropriate space.

03E – Louisiana State Teachers' Retirement Benefits – Enter the amount of retirement benefits received from the Louisiana State Teachers' Retirement System. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the month and year that you or your spouse retired in the appropriate space.

CODE	CREDIT DESCRIPTION
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04E – Federal Retirement Benefits – Enter the amount of retirement benefits received from a Federal Retirement System, including benefits received from a military survivor benefit plan. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the month and year that you or your spouse retired in the appropriate space.

05E – Other Retirement Benefits – Enter the amount of retirement benefits received from any retirement systems whose benefits are specifically exempted by law from Louisiana income tax. This includes retirement systems for school employees, State Police, municipal employees and police, parochial employees, firefighters, Assessors, Clerks of Court, District Attorneys, Registrars of Voters, Sheriffs, and certain local retirement systems. In the space provided, enter the name of the retirement system or the statutory citation exempting these benefits from Louisiana income tax. A list of the eligible retirement systems and their statutory citations can be found at <https://revenue.louisiana.gov/tax-education-and-faqs/faqs/individual-income-tax/>. This amount must be included in the calculation of Line 12 under the Louisiana column. Indicate the month and year that you or your spouse retired in the appropriate space. You must attach a copy of your 1099-R(s) to your return.

Worksheet for Code 06E	Taxpayer	Spouse
1. Enter retirement income you received and reported on Federal Form 1040 or 1040-SR, Lines 4b and Line 5b. Enter taxpayer's amount on Line 1(a) and enter spouse's amount on Line 1(b).	a.	b.
2. Enter retirement income you received and reported as codes 02E, 03E, 04E, or 05E on the NPR worksheet. Enter taxpayer's amount on Line 2(a) and enter spouse's amount on Line 2(b).		
3. Subtract Line 2 from Line 1.		
4. Maximum exemption for individuals 65 or older	\$12,000	\$12,000
5. For each taxpayer 65 or older, enter the amount from Line 3 or Line 4, whichever is less.		
6. If your filing status is single, head of household, married filing separately, or qualifying surviving spouse, enter the amount from Line 5(a) above on the NPR worksheet and code as 06E. If your filing status is married filing jointly, add the amounts on Lines 5(a) and 5(b) above and enter the result on the NPR worksheet and code as 06E.		

06E – Annual Retirement Income Exemption for Taxpayers 65 Years of Age or Older – Up to \$12,000 of your annual retirement income may be exempted from state taxation if your filing status is single, head of household, married filing separately, or qualifying surviving spouse, and you are 65 years of age or older. If your filing status is **married filing jointly**, both you and your spouse are age 65 years or older, and each of you received annual retirement income, up to \$12,000 of the annual retirement income that **each** taxpayer receives may be exempt from state taxation.

CODE	EXEMPTION DESCRIPTION	CODE	EXEMPTION DESCRIPTION
	<p>"Annual retirement income" that is taxable to Louisiana is any distributions from a pension, an annuity, or an individual retirement arrangement (IRA) that you receive and report on Federal Form 1040 or 1040-SR, Lines 4b and 5b. Do not include retirement benefits that are coded as 02E, 03E, 04E, or 05E. Enter the name of the payor on the line provided.</p> <p>If your filing status is single, head of household, married filing separately, or qualifying surviving spouse, determine the exempt amount that should be entered by completing the FIRST COLUMN of the worksheet provided on the previous page.</p> <p>If your filing status is married filing jointly, determine the exempt amount that should be entered by completing BOTH COLUMNS of the worksheet provided on the previous page.</p>		<p>and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to \$50,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2025 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer. This amount must be included in the calculation of Line 12 under the Louisiana column.</p>
08E – Native American Income	<p>– Louisiana Administrative Code 61:I.1303 provides that income derived from sources on the reservation that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe's reservation shall be exempted from Louisiana individual income tax. The income derived from sources outside of the reservation, including sources outside of Louisiana, that have been earned or received by an enrolled member of a federally recognized Indian tribe residing on that tribe's reservation is taxable for Louisiana individual income tax purposes. Income earned by a member of a federally recognized tribe residing off of the tribe's reservation in Louisiana is taxable regardless of the income source. Additionally, an enrolled member of a federally recognized Indian tribe who resides on the reservation for a portion of the year and resides off the reservation for a portion of the year is taxed based on where the enrolled member resided when the income was earned. This amount must be included in the calculation of Line 12 under the Louisiana column.</p>	11E – Road Home	<p>– La. R.S. 47:293(9)(a)(i) and (10) provide that any grant, loan, or other benefit directly or indirectly provided to a taxpayer by the Disaster Recovery Unit of the Office of Community Development shall be excluded if the income was included in the taxpayer's Federal Adjusted Gross Income. Benefits may include payments from Restore Louisiana for recovery from the Great Flood of 2016. This amount must be included in the calculation of Line 12 under the Louisiana column.</p>
09E – START Savings Program Contributions	<p>– La. R.S. 47:293(9)(a)(vi) provides that any Louisiana resident who is a Louisiana Student Tuition Assistance and Revenue Trust (START) account holder with a filing status of single, married filing separately, head of household, and qualifying surviving spouse can exempt up to \$2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can exempt up to \$4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. See Revenue Information Bulletin 06-003 for more information. The exemption for amounts contributed to a START K12 account is reported using code 28E.</p>	13E – Recreation Volunteer	<p>– La. R.S. 47:293(9)(a)(xii) and (10) provide an exclusion of \$500 per tax year for individuals who volunteer for recreation departments. To qualify for the Recreation Volunteer exclusion, the taxpayer must serve as a volunteer for 30 or more hours during the taxable year and must be registered as a volunteer with a recreation department operated by the state of Louisiana or a political subdivision of the state. The recreation department must certify that the taxpayer served as a volunteer and was not compensated for their services.</p>
10E – Military Pay Exclusion	<p>– La. R.S. 47:293(9)(e) provides an exclusion to Louisiana residents who were on active duty in the U.S. armed forces for 120 or more consecutive days. The exempt portion is the compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty, up to \$50,000. Example: If on January 15, 2025, you went on active duty and continuously remained on active duty at least through May 14, 2025, (120 days) during which you served 40 days in Louisiana</p>	14E – Volunteer Firefighter	<p>– La. R.S. 47:293(9)(a)(xii) and (10) provide an exclusion of \$500 per tax year for individuals who serve as volunteer firefighters. To qualify for the Volunteer Firefighter exclusion, the taxpayer must complete 24 hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. To substantiate the exclusion, a taxpayer should retain either a membership card with the taxpayer's name and the applicable tax year, a lifetime membership card, or a copy of the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program and a certificate or other document provided to the taxpayer noting the date of the training, the topic covered, the duration of the training, and name and contact information of the person providing the training to support the continuing education requirements.</p>
		16E – Voluntary Retrofit Residential Structure	<p>– La. R.S. 47:293(9)(a)(xiii) and (10) provide an exclusion for a taxpayer who voluntarily retrofits an existing residential structure on which the homestead exemption is claimed for ad valorem tax purposes and the structure is not rental property. The exclusion is for 50 percent of the cost paid or incurred on or after January 1, 2007, less the value of any other state, municipal, or federally sponsored financial incentives and is limited to \$5,000 per retrofitted residential structure. To qualify, the voluntary retrofitting must not be a construction, reconstruction, alteration, or repair of an existing residential structure and must comply with the State Uniform Construction Code. See Revenue Information Bulletin 09-007 and 23-028 for more information.</p>

CODE	EXEMPTION DESCRIPTION	CODE	EXEMPTION DESCRIPTION
17E – Elementary and Secondary School Tuition –	Louisiana residents are allowed a deduction for certain school expenses paid during their time as a resident. La. R.S. 47:297.10 provides a deduction for expenses paid for your qualified dependent's enrollment in a nonpublic elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2025 federal return or must have been claimed on your 2024 Louisiana return. To calculate the amount of the deduction, use the 2025 Louisiana School Expense Deduction Worksheet.	21E – Employment of Certain Qualified Disabled Individuals	– La. R.S. 47:297.13 provides a deduction for a taxpayer who provides continuous employment to a qualified individual with a disability within the state. Form R-10605, <i>Application for Deduction for Employment of Certain Qualified Disabled Individuals</i> , must be attached to your return.
18E – Educational Expenses for Home-Schooled Children	– Louisiana residents are allowed a deduction for certain school expenses paid during their time as a resident. La. R.S. 47:297.11 provides a deduction for expenses paid for homeschooling your qualified dependent. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2025 return or must have been claimed on your 2024 return. To calculate the amount of the deduction, use the 2025 Louisiana School Expense Deduction Worksheet.	22E – S Bank Shareholder Income Exclusion –	La. R.S. 47:297.3 provides an exclusion for an S Bank shareholder for the portion of the income reported by an S Bank on Federal Form 1120S, Schedule K-1, or the portion on the income reported by an S Bank on an equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in La. R.S. 47:1967. Attach a copy of Schedule K-1 as documentation for the amount excluded. The exclusion is only allowed if the entity did not make the pass-through entity tax election under La. R.S. 47:287.732.2. This amount must be included in the calculation of Line 12 in the Louisiana column.
19E – Educational Expenses for a Quality Public Education	– Louisiana residents are allowed a deduction for certain school expenses paid during their time as a resident. La. R.S. 47:297.12 provides a deduction for expenses paid for a quality education for your qualified dependent's enrollment in a public elementary or secondary school. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2025 return or must have been claimed on your 2024 return. To calculate the amount of the deduction, use the 2025 Louisiana School Expense Deduction Worksheet.	23E – Entity-Level Taxes Paid to Other States –	La. R.S. 47:33(6) provides a deduction for an individual partner, member, or shareholder's proportionate share of an entity-level tax paid to other states that is based solely upon net income included in the entity's federal taxable income without any capital component. The deduction is for the taxpayer's share of the tax paid during 2025 and is limited to the extent that the proportionate share of the related income is or was taxed by Louisiana. The deduction is only allowed if the entity did not make the pass-through entity tax election under La. R.S. 47:287.732.2. See Revenue Information Bulletin 23-024 for more information and the documentation required to be attached to your return. The associated income must be included or was included in the calculation of Line 12 under the Louisiana column.
20E – Capital Gain from Sale of Louisiana Business –	La. R.S. 47:293(9)(a)(xvii) provides a deduction for net capital gains resulting from the sale or exchange of an equity interest or from the sale or exchange of substantially all of the assets of a nonpublicly traded corporation, partnership, limited liability company, or other organization commercially domiciled in Louisiana. To qualify for the deduction, the taxpayer must have held the business for a minimum of five years immediately prior to the sale or exchange. This deduction is limited to those with installment and perfected sales prior to January 1, 2025. See LAC 61:I.1312 and Form R-6180, <i>Net Capital Gains Deduction Worksheet</i> , for more information and documentation required to be attached to your return. This amount should be included in the amount on Schedule E, Line 1. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1312.	24E – Pass-Through Entity Exclusion –	La. R.S. 47:297.14 provides for an exclusion for an individual who is a shareholder, member, or partner of an entity that made the pass-through entity tax election under La. R.S. 47:287.732.2. This election allows S corporations and other entities taxed as partnerships for federal income tax purposes to pay Louisiana income tax at the entity level. The entity must have received LDR's approval of the election. The excluded amount is the income that was reported at the entity level that is included on Federal Form 1040 or 1040-SR. See Revenue Information Bulletin 19-019 and LAC 61:I.1001(C)(4) for more information. You must attach a copy of Form R-6981, and a pro forma NPR Worksheet of the Louisiana Form IT-540B excluding any income, deductions, or other tax items that were included in the calculation of Louisiana net income on the entity's Louisiana Form CIT-620. The difference of the amount on the NPR worksheet, Line 12, from the original version and the pro forma version is the amount you can exclude. If the difference is a loss, the loss must be added to your Federal AGI for Louisiana purposes on Line 16. This amount must be included in the calculation

CODE	EXEMPTION DESCRIPTION	CODE	EXEMPTION DESCRIPTION
	of Line 12 in the Louisiana column. You may need to complete a pro forma Federal Form 1040 in order to complete the pro forma NPR worksheet. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1001.		known as full expensing, for qualified property placed in service during the tax year. This election permits you to deduct 100% of the cost of qualified property on your Louisiana return in the year the property is placed in service. Use this code to report the bonus depreciation amount that exceeds the depreciation claimed on your federal return. For this deduction, "qualified property" and "qualified improvement property" have the same meanings as those defined by Sections 168(k) and 168(e)(6) of the Internal Revenue Code, respectively, as in effect on January 1, 2024. The term "research and experimental expenditures" is defined as in Section 174 of the Internal Revenue Code, effective as of January 1, 2024. For more information, see Revenue Information Bulletin 25-012. Form R-90158, <i>Bonus Depreciation Schedule</i> , must be attached to your return.
27E – COVID-19 Relief Benefits	– La. R.S. 47:293(9)(a)(xx) and (10) provides an exemption for any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit provided directly or indirectly by the state or federal government as a COVID-19 relief benefit if the income was included in the taxpayer's Federal Adjusted Gross Income. Benefits may include payments from the Louisiana Main Street Recovery Fund and the Frontline Workers COVID-19 Hazard Pay Rebate Program. See Revenue Information Bulletin 21-019 and Revenue Ruling 22-002. Attach a schedule detailing the source and amount of the excluded benefits and a copy of the Federal Form 1040. This amount must be included in the calculation of Line 12 under the Louisiana column.	49E – Other	– On a separate schedule, list the source and amount of other income included on Line 12 under the Louisiana column that Louisiana cannot tax. You must attach copies of supporting documentation in order to verify the exemption claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income, regardless of where the income was earned. See Revenue Ruling 11-001 if you have any Build America Bonds. This code should be used for the following: <ul style="list-style-type: none"> • Out-of-state employees claiming the exclusion for all income received for disaster or emergency-related work conducted in the state during a declared state of emergency. Requests for written notice concerning emergency-related services are posted as Revenue Information Bulletins on LDR's website. This amount must be included in the calculation of Line 12 in the Louisiana column. (La. R.S. 47:53.5) • Disabled individuals claiming the exemption for expenses for making adaptations to their home (La. R.S. 47:59.1) • Persons receiving disability income for a permanent, total disability may exclude up to \$6,000 of annual disability income. This amount must be included in the calculation of Line 12 in the Louisiana column. (La. R.S. 47:44.1(B))
28E – START K12 Savings Program Contributions	– La. R.S. 47:293(9)(a)(xxv) provides that any Louisiana resident who is a Louisiana Student Tuition Assistance and Revenue Trust K-12 (START K12) account holder with a filing status of single, married filing separately, head of household, and qualifying surviving spouse can exempt up to \$1,200 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can exempt up to \$2,400 per beneficiary from Louisiana taxable income. See Revenue Information Bulletin 22-016 on LDR's website. Amounts deducted that are used to pay costs associated with a student's enrollment in a school or home-schooled are not eligible for the deductions authorized pursuant La. R.S 47:297.10, 297.11, and 297.12.	Note:	<i>The depletion deduction is limited to the amount of federal depletion. Louisiana does not have a provision that allows excess depletion on individual income tax.</i>
29E – Digital Nomad	– La. R.S. 47:293(9)(a)(xxii) provides that a resident who meets the requirement of a digital nomad is allowed to exclude 50 percent of their gross wages, not to exceed \$150,000. The exemption only applies to gross wages resulting from services performed as a digital nomad and earned from remote work performed while a resident. To qualify as a digital nomad, the individual must establish residency in Louisiana after December 31, 2021, meet other requirements, and apply to LDR to be certificated as a digital nomad. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1357.	Line 20	– Add Lines 19A through 19F.
32E – Bonus Depreciation	– La. R.S. 47:297.25 allows businesses to elect a bonus depreciation deduction, also	Line 21	– Subtract Line 20 from Line 18. This is the amount of income that is taxable to Louisiana. Also, enter this amount on Form IT-540B, Line 8. If your Louisiana Adjusted Gross Income is less than zero, enter zero "0."

General Information Regarding Tax Credits and Pass-Through Entity Tax Election

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name, and your social security number. If documentation is required, you must submit the documentation with your return. For faster processing, you can upload all required information when you file your return electronically. Revenue Information Bulletins are posted on <https://revenue.louisiana.gov/tax-policy/> under Policy Documents.

A shareholder, partner or member of an S corporation or other pass-through entity must attach a copy of the Schedule K-1 and other documentation required to substantiate their share of any credit passed down from the entity.

Note: If you are claiming a credit that is recorded in the Tax Credit Registry, you must attach a copy of Form R-6135, *Credit Registration Form*, to the return and list the State Certification Number in the appropriate space on the return.

See Revenue Information Bulletin 14-005 for information on the Tax Credit Registry and Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

Pass-Through Entity Tax Election – If you are a shareholder, member, or partner of an entity that has made the pass-through entity tax election to pay Louisiana income tax at the entity level, any credits earned by the entity for 2025 cannot be used on the individual income tax return. Credits earned in the year the election was made or after the election was made are tax items of the entity, and the credit and its future carryforward must be reported on the entity's return. Tax credits earned in tax years prior to the election that have previously passed through to the owners are tax items of the owners, and any credit carryforward remaining can only be used on the individual income tax return.

If the income earned by a trust or estate as a member, shareholder, or partner of an electing entity is distributed to a beneficiary filing an individual income tax return in Louisiana in the same taxable year it is earned, the individual is allowed to take the exclusion of the distributed income on their individual income tax return for that taxable year. If the income earned by a partnership as a member, shareholder, or partner of an electing entity is included on individual income tax return in Louisiana in the same taxable year it is earned, the individual is allowed to take the exclusion of the distributed income on their individual income tax return for that taxable year.

See Revenue Information Bulletin 19-019 and LAC 61:I.1001(C) (6) for more information.

Instructions for Nonrefundable Priority 1 Credits, Schedule C-NR

Nonrefundable Priority 1 Credits, Lines 1 through 4 – Nonrefundable credits available for the tax year ending December 31, 2025, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 1 through 4.

NOTE: Use only the codes referenced in the table on Schedule C-NR. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Premium Tax	100	500.00

Line 5 – Add Lines 1 through 4. Also, enter the amount on Form IT-540B, Line 14.

CODE	CREDIT DESCRIPTION
100	Premium Tax – La. R.S. 47:227 provides a credit for premium taxes paid during the preceding 12 months by an insurance company authorized to do business in Louisiana. The credit may be passed through to individuals through certain legal entities such as partnerships. A schedule must be attached listing the entities that paid the premium tax and generated the credit on behalf of the individual.

CODE	CREDIT DESCRIPTION
150	Qualified Playgrounds – La. R.S. 47:6008 provides a credit for donations to assist qualified playgrounds. The credit is for the lesser of \$720 or 36 percent of the value of the cash, equipment, goods, or services donated. For more information on this credit, see Revenue Ruling 02-020.
155	Debt Issuance – La. R.S. 47:6017 provides a credit for 72 percent of the amount of the filing fee paid to the Louisiana State Bond Commission, which is incurred by an economic development corporation in the preparation and issuance of bonds.
190	Donations to Eligible Maternal Wellness Center – La. R.S. 47:6113 provides a nonrefundable credit equal to 50 percent of the donation made to an eligible maternal wellness center during the taxable year. The credit must be claimed in the tax period in which the donation is made and may not exceed 50 percent of the taxpayer's income tax liability. For more information on this credit, see Revenue Information Bulletin 25-014 posted on LDR's website. Form R-90156, <i>Receipt for Donations to Eligible Maternal Wellness Center Credit</i> , must be attached to the return.
199	Other – Reserved for future credits

Instructions for Donations, Schedule D-NR

Line 1 – Enter the amount of adjusted overpayment from Form IT-540B, Line 36.

Line 2 – You may donate all or part of your adjusted overpayment to The Military Family Assistance Fund. This fund provides assistance to family members of active Louisiana military personnel.

Line 3 – You may donate all or part of your adjusted overpayment to the Coastal Protection and Restoration Fund for the purposes of coastal restoration, conservation, and hurricane protection. For more information, visit www.coastal.la.gov.

Line 4 – You may contribute an amount of your adjusted overpayment to the Louisiana Student Tuition Assistance and Revenue Trust (START) Savings Program. Contributions are not allowed to a START K12 account. IMPORTANT: If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program in order to contribute all or part of your overpayment. If you do not have an account, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or go to www.startsaving.la.gov to enroll. All contributions of your overpayment will be equally distributed among the account holder's beneficiaries.

Line 5 – You may donate all or part of your adjusted overpayment to the Wildlife Habitat and Natural Heritage Trust Fund. This fund provides for the acquisition and management of lands used for state parks, state forests, and wildlife and fishery management areas.

Line 6 – You may donate all or part of your adjusted overpayment to the Louisiana Cancer Advisory Board for the purpose of combating cancer and research into a cure for the disease.

Line 7 – You may donate all or part of your adjusted overpayment to promote unity among member food banks in Louisiana in support of their common mission to feed the hungry. For more information, visit www.feedinglouisiana.org.

Line 8 – You may donate all or part of your adjusted overpayment to the Make-A-Wish Foundation of the Texas Gulf Coast & Louisiana. For more information, visit www.texgulf.wish.org.

Line 9 – You may donate all or part of your adjusted overpayment to the American Red Cross. For more information, visit www.redcross.org.

Line 10 – You may donate all or part of your adjusted overpayment to the Honor Guard for Military Funerals Fund. This fund provides for military funeral honors for members of Louisiana's military forces.

Line 11 – You may donate all or part of your adjusted overpayment to the Dreams Come True, Inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. For more information, visit www.dctofla.com.

Line 12 – You may donate all or part of your adjusted overpayment to the Sexual Trauma Awareness and Response (STAR) organization to support survivors of sexual trauma, improve systems response, and create social change to end sexual violence. For more information, visit www.star.ngo.

Line 13 – You may donate all or part of your adjusted overpayment to Maddie's Footprints to help families who have experienced miscarriages, stillbirths, or the loss of an infant. For more information, visit www.maddiesfootprints.org.

Line 14 – Add Lines 2 through 13. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 37.

Instructions for Refundable Priority 2 Credits, Schedule F-NR

Refundable Priority 2 Credits, Lines 1 through 5 – Refundable credits available for the tax year ending December 31, 2025, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 1 through 5.

NOTE: Use only the codes referenced in the table on Schedule F-NR. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
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School Readiness Child Care Directors and Staff	66F	400.00
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Line 5A – If you are claiming the School Readiness Child Care Directors and Staff credit (code 66F), you must enter the facility license number from Form R-10615, *Louisiana School Readiness Tax Credit For Child Care Director and Staff Member*, on Line 5A. Failure to do so will result in processing delays.

Transferable, Refundable Priority 2 Credits, Lines 6 through 8 – Complete Lines 6 through 8 if you are claiming the Musical and Theatrical Production credit. For Lines 6A, 7A, and 8A, enter the LDR State Certification Number from Form R-6135 for the credit claimed on Lines 6, 7, and 8 respectively. See Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

Line 9 – Add Lines 1 through 8. Also, enter the amount on Form IT-540B, Line 18.

CODE	CREDIT DESCRIPTION
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52F – Ad Valorem Offshore Vessels – La. R.S. 47:6006.1 allows a refundable credit for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters. Copies of the tax assessment, the cancelled check in payment of the tax, and a completed Form LAT 11A from the Louisiana Tax Commission must be attached to the return.

54F – Telephone Company Property – La. R.S. 47:6014 allows a refundable credit for up to 40 percent of the ad valorem taxes paid to Louisiana political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana. The credit may be passed through to individuals who are shareholders or members of certain legal entities. See Revenue Information Bulletin 01-004 on LDR's website. Copies of the tax assessment, the canceled check in payment of the tax, and a schedule stating which entity paid the tax and obtained the credit on the taxpayer's behalf must be attached. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1905.

58F – Milk Producers – La. R.S. 47:6032 allows a refundable credit for a resident taxpayer engaged in the business of producing milk for sale. Those milk producers that have obtained permits under the Louisiana Administrative Code, Title 51, and have met the requirements of the Food and Drug Administration shall be certified by

CODE	CREDIT DESCRIPTION
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the Louisiana Department of Health to receive the credit. Revenue Information Bulletin 08-014 provides information regarding the credit.

59F – Technology Commercialization – This credit is no longer available because Act 5 of the 2024 Third Extraordinary Legislative Session ended the credit effective December 31, 2024. If you have an eligible carryover amount, use this code to utilize the carryover amount against income tax for any years you have remaining in your 20 year carryover period.

62F – Musical and Theatrical Productions – La. R.S. 47:6034 allows a refundable credit for the production expenses, transportation costs, employment of college and vocational-technical students, employment of residents, and for the construction, repair, or renovation of facilities related to the live performance industry. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. This credit can only be claimed on Lines 6 through 8.

65F – School Readiness Child Care Provider – La. R.S. 47:6105 allows a refundable credit for a child care provider who operates a facility or facilities where care is given to foster children in the custody of the Louisiana Department of Children and Family Services or to children who participate in the Child Care Assistance Program administered by the Louisiana Department of Education (LDE). The credit is based on the average monthly number of children who attended the facility multiplied by an amount based on the quality rating of the child care facility. A copy of the certification from the Department of Education and any applicable K-1 must be attached to the return. For more information regarding this credit, contact LDE. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.

66F – School Readiness Child Care Directors and Staff – La. R.S. 47:6106 allows a refundable credit for eligible child care directors and eligible child care staff. You must enter the facility license number from Form R-10615 on Line 5A and attach a copy of Form R-10615 to your return. Failure to do so will result in processing delays. The tax credit is based on certain attained qualifications for directors and staff members. The credit amount is variable, and the 2025 amount is posted at <https://revenue.louisiana.gov/individuals/general-resources/school-readiness-credit/>. For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.

67F – School Readiness Business-Supported Child Care – La. R.S. 47:6107 allows a refundable credit for a taxpayer who incurs eligible business-supported child care expenses. The percentage of eligible expenses allowed for the credit depends on the quality rating of the child care facility to which the expenses are related

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
	or the quality rating of the child care facility that the child attends. You must attach copies of cancelled checks, receipts, and other documentation containing the following information: the name and Louisiana revenue tax identification number of the child care facility to or for whom the eligible expenses were paid or made, the amount and nature of qualifying expenses at each child care facility as defined in La. R.S. 47:6102, and the child care facility's quality rating. For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	77F – Funeral and Burial Expense for Pregnancy-Related Death	– La. R.S. 47:297.22 allows a refundable credit for the reasonable funeral and burial expenses associated with the pregnancy-related death of a person. A "pregnancy-related death" means the death of a Louisiana resident while pregnant, during labor and delivery, or within one year after childbirth from a pregnancy complication, a chain of events initiated by the pregnancy, or the aggravation of an unrelated condition by the normal effects of the pregnancy. The credit may be claimed by the estate of the deceased on the deceased person's return or the estate's return and if not, then by the individual who actually paid the funeral and burial expense. The credit is equal to the actual reasonable funeral and burial expenses paid or \$5,000, whichever is less, and is claimed for the year in which the death occurred. Reasonable funeral and burial expenses include costs and fees associated with transportation of the remains, embalming or cremation services, caskets, plots, grave markers, or headstones, funeral home facility and staff services, and other related professional services. It does not include costs and fees associated with flowers, vaults, or urns. A copy of the death certificate, a schedule listing the expenses paid, and copies of the receipts must be attached to the return.
68F – School Readiness Fees and Grants to Resource and Referral Agencies	– La. R.S. 47:6107 allows a refundable credit for a taxpayer whose business pays fees and grants to child care resource and referral agencies. The credit cannot exceed \$5,000 per tax year. Attach a copy of the receipt from the child care resource or referral agency and if applicable, a copy of the Schedule K-1 from the entity that made the donation to substantiate any credit earned from a pass-through entity. For more information regarding this credit, contact the Louisiana Department of Education. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1903.	78F – Adoption of Unrelated Infant	– La. R.S. 47:297.23 allows a refundable credit of \$5,000 for the adoption of a child who is unrelated to the taxpayer and who is less than three years of age. An adoption of an infant from foster care does not qualify for the credit. The credit is taken for the year in which the adoption becomes final. Attach a copy of the adoption order or decree and a letter from the private agency or attorney stating the date of placement. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1931.
70F – Retention and Modernization	– La. R.S. 51:2399.1 et seq. allows a refundable credit for an employer who incurs qualified expenditures to modernize existing operations in Louisiana to retain the business in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute.	79F – Restaurant Recycling of Oyster Shells	– La. R.S. 47:6043 allows a refundable credit for restaurants that donate oyster shells for use in benefitting the environment. The credit is equal to \$1 per 50 pounds of oyster shell material donated or \$2,000 per restaurant, whichever is less. To qualify, the oyster shells must be donated to the Oyster Shell Recycling Program of the Coalition to Restore Coastal Louisiana or any other oyster shell recycling program or activity designated as an approved program or activity by the department. The amount of credits granted by the Department of Revenue is capped at \$100,000 per calendar year. Attach Form R- 90154, <i>Receipt for Restaurant Oyster Shell Recycling Credit</i> , to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1933.
73F – Digital Interactive Media & Software	– La. R.S. 47:6022 allows a refundable credit to individuals for the investment in businesses specializing in digital interactive media and software. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. See Revenue Information Bulletin 12-017 on LDR's website.	80F – Other Refundable Credit	– Reserved for future credits
76F – Stillborn Child	– La. R.S. 47:297.19 allows a refundable credit for an individual who experienced a pregnancy loss resulting in spontaneous fetal death (also referred to as stillbirth). The credit is equal to \$2,000 and is claimed for the year in which the stillbirth occurred. The credit can only be claimed on the return of the person listed on the fetal death certificate as the mother. A copy of the certified Louisiana fetal death certificate must be attached to the return.		

Instructions for Refundable Priority 4 Credits, Schedule I-NR

Refundable Priority 4 Credits, Lines 1 through 5 –

Additional refundable credits available for the tax year ending December 31, 2025, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 1 through 5.

NOTE: Use only the codes referenced in the table on Schedule I-NR. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Inventory Tax	50F	500.00

Line 6 – Add Lines 1 through 5. Also, enter the amount on Form IT-540B, Line 27.

CODE	CREDIT DESCRIPTION
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50F – Inventory Tax – La. R.S. 47:6006 allows a credit for ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. For purposes of the limitations on refundability, members included in a consolidated federal tax return will be treated as one taxpayer. If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. For businesses formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts of \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is

CODE	CREDIT DESCRIPTION
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refundable. The inventory tax credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption program (ITEP) during the same year the inventory taxes were paid. Copies of the tax assessment and the canceled check in payment of the tax must be attached. You must attach Form R-10610, *Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors, and Retailers*, to your return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1902.

51F – Ad Valorem Natural Gas – La. R.S. 47:6006 allows a credit for ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities. For purposes of the limitations on refundability, members included in a consolidated federal tax return will be treated as one taxpayer. If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. For businesses formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts of \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable. You must attach Form R-10610, *Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors, and Retailers*, to your return.

Instructions for Nonrefundable Priority 3 Credits, Schedule J-NR

NONREFUNDABLE CHILD CARE CREDITS

Line 1 – If you have claimed a Federal Child Care Credit on Federal Form 1040 or 1040-SR, Schedule 3, Line 2 enter the amount.

Line 2 – Enter the amount of your 2025 Louisiana Nonrefundable Child Care Credit from the Louisiana Nonrefundable Child Care Credit Worksheet. This worksheet must be attached to your return. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** See the Louisiana Child Care Credit instructions. **You must submit copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.**

Line 3 – Enter the amount of your Louisiana Nonrefundable Child Care Credit carried forward from 2020 through 2024. The amount of your 2019 Nonrefundable Child Care Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable Child Care Credit Worksheet.

Line 4 – Enter the amount of your Louisiana Nonrefundable School Readiness Credit. **Your Federal Adjusted Gross Income must be greater than \$25,000 to claim this credit.** The amount is determined from your Nonrefundable School Readiness Credit Worksheet. This worksheet must be attached to your return. In the boxes under Line 4, enter the number of

your qualified dependents who attended the associated star rated facility or facilities.

Line 5 – Enter the amount of your Louisiana Nonrefundable School Readiness Credit carried forward from 2020 through 2024. The amount of your 2019 Nonrefundable School Readiness Credit Carryforward cannot be included in this amount. To determine the carry forward amount, use the Louisiana Nonrefundable School Readiness Credit Worksheet.

Additional Nonrefundable Priority 3 Credits, Lines 6 through 11 – Additional nonrefundable credits available for the tax year ending December 31, 2025, are referenced individually by a three-digit code. Please enter the credit description, identifying code, and the dollar amount claimed in the appropriate spaces on Lines 6 through 11.

Transferable, Nonrefundable Priority 3 Credits, Lines 12 through 15 – Complete Lines 12 through 15 if you are claiming a transferable credit. For Lines 12A, 13A, 14A, and 15A, enter the State Certification Number from Form R-6135 for credits claimed on Lines 12 through 15 respectively. See Revenue Information Bulletin 17-008 for claiming a purchased transferable tax credit.

NOTE: Use only the codes referenced in the table on Schedule J-NR. The codes listed here are not interchangeable with other codes listed on other schedules.

Example:

Credit Description	Code	Amount of Credit Claimed
Inventory Tax Credit Carried Forward	500	720.00

Line 16 – Add Lines 2 through 15. Also, enter the amount on Form IT-540B, Line 22.

CODE	CREDIT DESCRIPTION
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202 – Organ Donation – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019. If you have an eligible carryover amount, use this code to utilize the carryover amount for any years you have remaining in your ten (10) year carryover period.

251 – Motion Picture Investment – La. R.S. 47:6007(C)(1) provides a credit for an individual taxpayer residing in Louisiana who invests in a state-certified, motion picture production. Taxpayers taking this credit may attach Form R-10611, *Motion Picture Investment Tax Credit Schedule*, as documentation for this credit. You must certify certain requirements in order to use the credit. See RIB 23-023 for more information and attach Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, to your return. For information on the cap, see <https://revenue.louisiana.gov/tax-policy/general-resources/credit-caps>. This credit can only be claimed on Lines 12 through 15.

252 – Research and Development – La. R.S. 47:6015 provides a credit for any taxpayer who earned the credit based on participation in the Small Business Technology Transfer or the Small Business Innovation Research Grant program. This credit can only be claimed on Lines 12 through 15.

253 – Historic Structures – La. R.S. 47:6019 provides a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure that is located in either a downtown development or a cultural district, or a historic structure contributing to the National Register of Historic Places. Refer to Revenue Information Bulletin 14-007 and 14-007A on LDR's website. This credit can only be claimed on Lines 12 through 15.

257 – Capital Company – La. R.S. 51:1924 provides a credit for any person who invests in a certified Louisiana Capital Company. This credit must be approved by the Commissioner of the Louisiana Office of Financial Institutions. A copy of the certification must be attached to the return. This credit can only be claimed on Lines 12 through 15.

258 – LA Community Development Financial Institution (LCDFI) – This credit is no longer available because Act 5 of the 2024 Third Extraordinary Legislative Session ended the credit effective December 31, 2024. If you have an eligible carryover amount, use this code to utilize the carryover amount against income tax for any carryover period.

CODE	CREDIT DESCRIPTION
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261 – Motion Picture Infrastructure – La. R.S. 47:6007(C)(2) provides a credit for an approved state-certified infrastructure project for a film, video, television, or digital production or postproduction facility. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return. You must certify certain requirements in order to use the credit. See RIB 23-023 for more information and attach Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*, to your return. For information on the cap, see <https://revenue.louisiana.gov/tax-policy/general-resources/credit-caps>. This credit can only be claimed on Lines 12 through 15.

262 – Angel Investor – La. R.S. 47:6020 provides a credit for taxpayers who make third party investments in certified Louisiana entrepreneurial businesses on or after January 1, 2011. To earn the Angel Investor Credit, taxpayers must file an application with the Louisiana Department of Economic Development. See Revenue Information Bulletin 12-009 on LDR's website. This credit can only be claimed on Lines 12 through 15.

299 – Other – Reserved for future credits

305 – Tax Equalization – La. R.S. 47:3201 et seq. provides a credit for tax equalization for certain businesses locating in Louisiana. The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return.

310 – Manufacturing Establishments – La. R.S. 47:4301 et seq. provides a credit to certain manufacturing establishments that have entered into a contract with the Louisiana Department of Economic Development. A copy of the contract showing the credit granted must be attached to the return.

399 – Other – Reserved for future credits

412 – Refunds by Utilities – La. R.S. 47:287.664 provides a credit for certain court ordered refunds made by utilities to its customers.

424 – Donation to School Tuition Organization – La. R.S. 47:6301 provides a credit for donations made to a school tuition organization that provides scholarships to qualified students to attend a qualified school. Form R-10604, *Receipt for Donations to School Tuition Organization Tax Credit*, must be attached to your return. See Revenue Information Bulletin 18-024 for more information. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute.

454 – QMC Music Job Creation Credit – La. R.S. 47:6023 provides a credit to a Qualifying Music Credit Company (QMC) that is a music publisher, sound recording studio, booking agent, or artist management that is engaged

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
	directly or indirectly in the production, distribution, and promotion of music. Taxpayers must apply to the Louisiana Department of Economic Department to receive certification. A copy of the certification of the credit must be attached to the return. The credit is limited to 50 percent of the taxpayer's tax liability.		
457 – Neighborhood Assistance	– La. R.S. 47:35 and 47:287.753 provide a credit for an entity engaged in the activities of providing neighborhood assistance, job training, education for individuals, community services, or crime prevention in Louisiana. The credit is up to 50 percent of the amount contributed and cannot exceed \$180,000.	462 – Youth Jobs	– La. R.S. 47:6028 provides a credit for a business that hires one or more eligible youth on or after July 1, 2021. To earn the credit, the eligible youth must work at least three (3) consecutive months in a full-time or part-time position at the business. The credit is equal to \$1,250 for each eligible youth hired in a full-time position or \$750 for each eligible youth hired in a part-time position. Taxpayers must apply to the Department to receive certification. Attach Form R-90004, <i>Louisiana Youth Jobs Tax Credit Employee Certification</i> . Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1921.
458 – Research and Development	– La. R.S. 47:6015(K) provides a credit for any taxpayer who claims a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities or for a taxpayer who employs fewer than 50 employees and who meets the requirements of La. R.S. 47:6015(B)(3)(i). Beginning with the 2018 tax year, credits earned based upon participation in the Small Business Technology Transfer program or the Small Business Innovative Research Grant program should be claimed using credit code 252. The credit is obtained through the Louisiana Department of Economic Development, and documentation from that agency must be attached to the return. See Revenue Information Bulletin 15-019 on LDR's website.	463 – Apprenticeship (2022)	– La. R.S. 47:6033 provides a credit to employers for \$1.25 for each hour of employment of an eligible apprentice, limited to \$1,250 for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or who is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. Use this code for Apprenticeship credits earned for employment of eligible apprentices after December 31, 2021. Attach a copy of Form R-90005, <i>Apprenticeship Tax Credit Employer Certification</i> , and Form R-6311, <i>Tax Incentives with Job Creation Components</i> . Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1909.
459 – Ports of Louisiana Import Export Cargo	– La. R.S. 47:6036(I) provides a credit to individuals to encourage the use of state port facilities in Louisiana. The credit is based on the number of tons of qualified cargo imported and exported from or to manufacturing, fabrication, assembly, distribution, processing, or warehousing facilities located in the state. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	464 – Donation to Qualified Foster Care Charitable Organization	– La. R.S. 47:6042 provides a credit for donations made to a qualifying foster care charitable organization that provides services to a child in a foster care placement program established by the Department of Children and Family Services. The credit is for the amount of the donation used to provide the service, limited to \$50,000. Form R-68009, <i>Receipt for Donations to Qualifying Foster Care Charitable Organization Credit</i> , must be attached to your return. A shareholder of an S corporation or other pass-through entity must also attach a copy of the Schedule K-1 to substantiate their share of the credit return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1925.
460 – LA Import	– La. R.S. 47:6036.1 provides a credit to encourage the utilization of Louisiana public port facilities for cargo imports and the development of new port infrastructure facilities for the manufacturing, distribution, and warehousing of imported goods. Taxpayers must apply to the Louisiana Department of Economic Development to receive certification. A copy of the certification of the credit must be attached to the return.	465 – Firearm Safety Devices	– La. R.S. 47:297.24 provides a credit for the purchase of one or more firearm safety devices from dealers required to collect Louisiana sales and use tax. Only one credit can be earned per return in a tax year. The credit is for the amount paid for the
461 – LA Work Opportunity	– La. R.S. 47:287.750 provides a credit for a business that hires participants in the work release programs provided for in La. R.S. 15:711, 1111, 1199.9, and 1199.10. The Louisiana Department of Public Safety or applicable sheriff must certify that the eligible business employed an eligible re-entrant who is participating in a work release program on or after January 1, 2021, in an eligible job for 12 consecutive months. A copy of the certification of the credit must be attached to the return.		

CODE	CREDIT DESCRIPTION	CODE	CREDIT DESCRIPTION
	qualifying items, including sales tax, limited to \$500. "Firearm" means any pistol, revolver, rifle, shotgun, machine gun, submachine gun, black powder weapon, or assault rifle which is designed to fire or is capable of firing fixed cartridge ammunition or from which a shot or projectile is discharged by an explosive. "Firearm safety device" means a safe, gun safe, gun case, lock box, or other device that is designed to be or can be used to store a firearm and that is designed to be unlocked only by means of a key, a combination, or other similar means. Only \$500,000 in credits can be granted in a year. A copy of the receipt must be attached to the return as documentation of the credit. See Revenue Information Bulletin 24-009 on LDR's website. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute.	504 – Atchafalaya Trace – This credit is no longer available because Act 5 of the 2024 Third Extraordinary Legislative Session ended the credit effective December 31, 2024. If you have an eligible carryover amount, use this code to utilize the carryover amount against income tax for any years you have remaining in your 10 year carryover period.	
500 – Inventory Tax Credit Carried Forward and ITEP – La. R.S. 47:6006 provides a credit for ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, or retailers. Manufacturers, distributors, or retailers should use this code for the carryforward of unused nonrefundable credits (not current year credit) from 2015 through 2024. Manufacturers who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and members of those manufacturer's federal consolidated group, should use this code for the carryforward of unused nonrefundable credits from 2015 through 2024. The current year credit calculated on the 2025. Form R-10610-ITE, <i>Schedule of Ad Valorem Tax Credit Claimed by ITEP Manufacturers for Ad Valorem Tax Paid on Inventory</i> , which must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by LAC 61:I.1902.		506 – Cane River Heritage – This credit is no longer available because Act 5 of the 2024 Third Extraordinary Legislative Session ended the credit effective December 31, 2024. If you have an eligible carryover amount, use this code to utilize the carryover amount against income tax for any years you have remaining in your 10 year carryover period.	
		508 – Ports of Louisiana Investor – This credit is no longer available because Act 5 of the 2024 Third Extraordinary Legislative Session ended the credit effective December 31, 2024. If you have an eligible carryover amount, use this code to utilize the carryover amount against income tax for any years you have remaining in your 10 year carryover period.	
		510 – Enterprise Zone – La. R.S. 51:1781 et seq. provides a credit for private sector investments in certain areas that are designated as "Enterprise Zones." The taxpayer must enter into a contract with the Louisiana Department of Economic Development, and a copy of the contract showing the credit granted must be attached to the return. Per La. R.S. 47:1624(F), the accrual of interest shall be suspended during any period of time that a delay in the issuance of a refund is attributable to the taxpayer's failure to provide information or documentation required by statute.	
502 – Ad Valorem Natural Gas Credit Carried Forward – La. R.S. 47:6006 provides a credit for ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used or consumed in providing natural gas storage services or operating natural gas storage facilities. Use this code for the carryforward of unused nonrefundable credits (not current year credit) from 2015 through 2024.		550 – Recycling Credit – La. R.S. 47:6005 provides a credit for the purchase of certain equipment or service contracts related to recycling. The credit must be certified by the Louisiana Department of Environmental Quality and a copy of the certification must be attached to the return.	
		599 – Other – Reserved for future credits	

Interest and Penalty Calculation Worksheets

You will be charged interest and penalties if you do not pay all amounts due on or before the due date.

1. A 2025 calendar year return is due on or before May 15, 2026, and receives an automatic six-month extension to November 16, 2026.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year and receive an automatic six-month extension.
3. If the due date falls on a weekend or legal state holiday, the return is due the next business day.

Important: An extension does not relieve you of your obligation to pay all tax amounts due by the original due date.

Interest – If your income tax is not paid by the due date, you will be charged interest on the unpaid tax until the balance is paid in full. The interest rate is variable and the 2026 interest rate is posted on LDR's website on Form R-1111, *Interest Rate Schedule - Collected on Unpaid Taxes*.

Interest Calculation Worksheet		
1	Number of days late from the due date	
2	Daily interest rate (See Form R-1111.)	0._____
3	Interest rate (Multiply Line 1 by Line 2.)	
4	Amount you owe (Form IT-540B, Line 41)	.00
5	Total interest due (Multiply Line 4 by Line 3, and enter the result on Form IT-540B, Line 45.)	.00

Delinquent Filing Penalty – A delinquent filing penalty will be charged for failure to file a return on or before the extended due date of November 16, 2026. The penalty is five percent of the tax for each 30 days or fraction thereof during which the failure to file continues calculated from the original due date. Therefore, if you file after the extended due date, the delinquent filing penalty that will be assessed is the maximum of 25 percent of the tax due.

Delinquent Filing Penalty Calculation Worksheet		
1	Total penalty percentage	.25
2	Amount you owe (Form IT-540B, Line 41)	.00
3	Total amount of delinquent filing penalty due (Multiply Line 1 by Line 2 and enter the result on Form IT-540B, Line 46.)	.00

Important Notice: The sum of both the delinquent filing and delinquent payment penalties cannot exceed 25 percent of the tax due. Thirty-day increments are used for the calculation of the delinquent filing and delinquent payment penalties. These

penalties are based on the date LDR receives the return or payment. In addition to the delinquent penalties, you may also incur an accuracy-related penalty under La. R.S. 47:1604.1 if circumstances indicate negligent failure to comply with rules and regulations.

Delinquent Payment Penalty – If you fail to pay the tax due by the due date of May 15, 2026, a delinquent payment penalty of 0.5 percent of the tax not paid by the due date will accrue for each 30 days, or fraction thereof, during which the failure to pay continues. This penalty cannot exceed 25 percent of the tax due. Use the worksheet below to calculate that penalty.

Delinquent Payment Penalty Calculation Worksheet		
1	Number of days late from the due date	
2	Divide Line 1 by 30 days.	÷ 30
3	Number of 30-day periods (If fraction of days remain, increase the amount to the nearest whole number.)	
4	30-day penalty percentage	.005
5	Total penalty percentage (Multiply Line 3 by Line 4. The result cannot exceed 25 percent.)	
6	Amount you owe (Form IT-540B, Line 41)	.00
7	Total amount of delinquent payment penalty (Multiply Line 6 by Line 5 and enter the result on Form IT-540B, Line 47.)	.00

Underpayment Penalty – Louisiana imposes an underpayment penalty on an individual's failure to sufficiently pay income tax throughout the year by withholding or declaration payments. In order to determine if an underpayment penalty is due and to compute the amount of the underpayment penalty, you must complete Form R-210NR, *Underpayment of Individual Income Tax Penalty Computation*, and attach the completed form to your return. See Revenue Information Bulletin 04-004 for the definition of farmer for purposes of applying underpayment penalty.

Line 35 – Although you may have an overpayment, if you failed to sufficiently pay income tax throughout the year in accordance with La. R.S. 47:117.1, you may be subject to the underpayment penalty. Complete the 2025 Form R-210NR available on LDR's website and enter the amount from Line 19 on Line 35. Attach the completed Form R-210NR to your return. If you are a farmer, mark the box on Line 35.

Line 48 – If you have a tax deficiency, you may be charged an underpayment penalty. Complete the 2025 Form R-210NR and enter the amount from Line 19 on Line 48. Attach the completed Form R-210NR to your return. If you are a farmer, mark the box on Line 48.

2025 Louisiana Nonrefundable School Readiness Credit Worksheet Instructions

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 GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, 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 LDR account number, the quality rating, and the rating award date. Retain copies of canceled checks, receipts, and other documentation in order to support the amount of qualifying expenses.

Louisiana Revised Statute 47:297.4 allows a state tax credit for residents for child and dependent care expenses allowed by Internal Revenue Code Section 21. The credit is refundable for taxpayers whose Federal Adjusted Gross Income is \$25,000 or less and is nonrefundable for taxpayers whose Federal Adjusted Gross Income is more than \$25,000.

The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

INCOME EQUAL TO OR LESS THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is \$25,000 or less are allowed a refundable credit whether or not a federal child care credit has been claimed. In order to claim the Louisiana Refundable Child Care Credit, the taxpayer must comply with the same law and rules of Internal Revenue Code Section 21 that govern the federal child care credit for the 2025 taxable year. Use Lines 1 through 11 of the Louisiana Refundable Child Care Credit Worksheet to compute your refundable credit. See instructions for the worksheet below.

INCOME GREATER THAN \$25,000

Taxpayers whose Federal Adjusted Gross Income is greater than \$25,000 are allowed a credit against their Louisiana income tax liability for a certain percentage of their federal child care credit. If you are unable to claim the credit in the year in which it is earned, the unused portion of the credit can be used over the next five years. Use Lines 1 through 15 of the 2025 Louisiana Nonrefundable Child Care Credit Worksheet to compute your 2025 nonrefundable credit, and to appropriately claim any carry forward you may have from previous years.

REFUNDABLE CHILD CARE CREDIT INSTRUCTIONS

1. Your Federal Adjusted Gross Income must be \$25,000 or less to claim a Louisiana refundable child care credit. If you did not file and claim a federal child care credit, you may still file for, and receive, a refundable Louisiana Child Care Credit if you meet certain criteria. In order to qualify for the Louisiana credit, you must meet the **same tests** for earned income, qualifying dependents, and qualifying expenses as required by the IRS for the federal child care credit.
2. In order to claim your Louisiana Child Care Credit, you must meet the following requirements:
 - A. Your filing status must be single, head of household, qualifying surviving spouse, or married filing jointly. See item number 3 for information on married filing separately.
 - B. The care was provided to your dependent child to allow you and your spouse if married filing jointly, to work or look for work. If you did not find a job and have no earned income for the year, you cannot claim the credit.
 - C. The qualifying child must be under age 13.
 - D. The person who provided the care cannot be your spouse, the parent of the qualifying child, or a person whom you can claim as a dependent. If your child provided the care, he cannot be your dependent and must be age 19 or older by the end of 2025.

3. If your filing status is married filing separately, you will be considered single for purposes of calculating the credit if all of the following apply:
 - A. You lived apart from your spouse during the last six months of 2025.
 - B. Your qualifying dependent child lived in your home for more than half of 2025.
 - C. You provided over half the cost of keeping up your home.

If you meet all these requirements and meet the requirements of 2(B), 2(C), and 2(D), you are eligible for the credit.
4. 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.

DEFINITIONS

Qualifying Child – A child under age 13 who can be claimed as a dependent by the taxpayer. If the child turned 13 during the year, the child qualifies for the part of the year he was under age 13.

Qualified Expenses – Amounts paid for household services and care of the qualifying person while the taxpayer worked or looked for work. Child support payments are not qualified expenses. Also, expenses reimbursed by a state social service agency are not qualified expenses unless the reimbursement was included in the taxpayer's income. Prepaid expenses are treated as paid in the year the care was provided. Do not include the following as qualified expenses for 2025:

1. Expenses incurred in 2024 but did not pay until 2025
2. Expenses incurred in 2025 but did not pay until 2026
3. Expenses prepaid in 2025 for care to be provided in 2026

Dependent Care Benefits – These include amounts your employer paid directly to either you or your care provider for the care of your qualifying child while you worked. Also, dependent care benefits include the fair market value of care in a daycare facility provided or sponsored by your employer and any pre-tax contributions you made under a dependent care flexible spending arrangement (FSA). Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown on your 2025 Forms W-2 in box 10.

Earned Income – Earned income includes wages, salaries, tips, other taxable employee compensation, and net earnings from self-employment. A net loss from self-employment reduces earned income. Earned income also includes strike benefits, any disability pay you report as wages, and other taxable compensation. You can elect to include nontaxable combat pay in earned income. Earned income does not include pensions and annuities, social security payments, workers' compensation, interest, dividends, or unemployment compensation, scholarship or fellowship grants, nontaxable workfare payment, or any amount received for work while an inmate in a penal institution.

For additional definitions, details, and information, see the Internal Revenue Service's Publication 503.

The Louisiana income tax of a nonresident professional athlete is attributable to the Sports Facility Assistance Fund, as created by La. R.S. 39:100.1. Schedule NRPA-1 and Schedule NRPA-2 must be attached to Form IT-540B in order to comply with the statute. If you are required to file Schedules NRPA-1 and NRPA-2, check the box labeled "NRPA" on the face of the return.

A professional athlete is defined as an athlete who either plays for a professional sports franchise or who is a member of a professional sports association or league. This reporting requirement includes all employees who are active players, players on the disabled list, and any other persons required to travel and who do travel with and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.

IMPORTANT NOTE: Under the provisions of La. R.S. 47:1602.1, penalties will be imposed for failure to use Form IT-540B, Schedules NRPA-1 and NRPA-2, when filing and reporting Louisiana income. A \$500 penalty will be imposed for the first failure to timely file the correct form and schedules, a \$1,000 penalty for the second failure, and \$2,500 for each additional failure to timely file the correct form and schedules within a three year period.

ELECTRONIC FILING MANDATE

Louisiana Administrative Code 61:III.1527 requires the electronic filing of all reports and returns related to the Sports Facility Assistance Fund. This rule requires all professional athletes who participate in athletic events within the state of Louisiana to file all tax returns, including extension requests, electronically. A penalty of \$100 or five percent of the tax will be imposed for each failure to file electronically.

All nonresident and part-year resident professional athletes must file Form IT-540B electronically. Form IT-540B can be filed electronically through Louisiana Taxpayer Access Point (LaTAP) or through tax preparation software.

A resident professional athlete is required to file Form IT-540 and must file electronically under LAC 61:III.1527.

INCOME TO BE REPORTED ON THIS FORM

1. The Louisiana income of a nonresident or part-year resident who is a member of a professional athletic team should be reported to Louisiana. Louisiana income is the portion of the total compensation for services rendered as a member of a professional athletic team during the taxable year earned while in Louisiana. The reported income is proportional to the number of duty days spent within the state rendering services for the team in any manner, compared to the total number of duty days spent both within and without the state during the taxable year. This reporting requirement shall include all employees who are active players, players on the disabled list, and any other persons required to travel and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.
2. The Louisiana income of a nonresident or part-year resident athlete who is NOT a member of a professional athletic team (e.g. PGA golfer) should be reported to Louisiana. The amount to be reported is the gross amount earned in the state, less the ordinary and necessary business expenses directly attributable to the state, and a pro-rata share of indirect business expenses not directly attributable to income from any particular source.
3. All other Louisiana-sourced income should be reported. Examples of such income items are amounts paid to the athlete for endorsements, royalties, promotional advertising, etc. The amount earned is calculated on a pro-rata basis for Louisiana.

PROFESSIONAL SPORTS ASSOCIATION OR LEAGUE

Mark an "X" in the box to indicate the professional sports association or league affiliated. You must be affiliated with one of these leagues to file Schedules NRPA-1 and NRPA-2.

1. Total Louisiana Duty Days – Enter the total from Schedule NRPA-2, Section III.
2. Enter Total Duty Days Everywhere – This is the total of all "Duty Days" associated with the athletic season during this taxable year from Schedule NRPA-2, Section III. See definition of "Duty Days" later in the instructions.
3. Ratio of Louisiana Duty Days to Total Duty Days – Divide Line 1 by Line 2 and enter result here. Carry out two decimal places in the percentage, for example, 24.19 percent. Do not round up.
4. Total Compensation – Enter the amount of total compensation received for services rendered as a member of the team. The amount(s) to include are defined in LAC 61:I.1304(I)(2) and are below:

Total compensation includes salaries, wages, bonuses, and any other type of compensation paid during the taxable year to a member of a professional athletic team for services performed in that year.

- I. Total compensation shall not include strike benefits, severance pay, termination pay, contract or option-year buyout payments, expansion or relocation payments, or any other payments not related to services rendered to the team.
- II. For purposes of this rule, "bonuses" subject to the allocation procedures are as follows:
 - a. bonuses earned as a result of play during the season, including performance bonuses, bonuses paid for championship, playoff or bowl games played by a team, or for selection to all-star league or other honorary positions

- b. bonuses paid for signing a contract, unless all of the following conditions are met:
 - i. The payment of the signing bonus is not conditional upon the signee playing any games for the team, or performing any subsequent services for the team, or even making the team.
 - ii. The signing bonus is payable separately from the salary and any other compensation.
 - iii. The signing bonus is nonrefundable.

Total compensation for services rendered as a member of a professional athletic team means the total compensation received during the taxable year for services rendered:

- I. from the beginning of the official preseason training period through the last game in which the team competes or is scheduled to compete during that taxable year
 - II. during the taxable year on a date that does not fall within the period in clause "I" above; for example, participation in instructional leagues, the Pro Bowl, or promotional caravans.
5. Louisiana Income – Multiply Line 4 by the percentage on Line 3. Enter the amount here and on the Nonresident and Part-year Resident (NPR) Worksheet, Louisiana column, Line 1 of Form IT-540B. This is the amount of your "total compensation" earned in Louisiana. You must complete the NPR Worksheet, Louisiana column, Lines 2 through 9, reporting any other income taxable to Louisiana not included on Line 4. Examples of such income items are amounts paid to the athlete for endorsements, royalties, promotional advertising, etc. The amount earned is calculated on a pro-rata basis for Louisiana.

In the column designated “**Name of Professional Sports Franchise,**” enter the name of the professional sports franchise you are affiliated with. “Professional sports franchise” means a member team of a professional sports association or league.

In **Section I** of Schedule NRA-Duty Day Detail – Complete a single line of Schedule NRA-Duty Day Detail for each event where income was earned in Louisiana.

In **Section II** of Schedule NRA-Duty Day Detail, complete a single line of Schedule NRA-Duty Day Detail for each team of which you were a member and that had no activity in Louisiana.

In **Section III** of Schedule NRA-Duty Day Detail, enter the total duty days associated with each team in Section I and II above. Total duty days should not be more than 365.

An explanation of each column follows:

TOTAL DUTY DAYS – In the column designated “Total Duty Days,” enter the total duty days associated with the team.

DUTY DAYS IN LOUISIANA – In the column designated “Number of Duty Days in Louisiana,” enter the total duty days associated with the event.

Duty Days are defined as follows:

“**Duty days**” means all days during the taxable year from the beginning of the professional athletic team’s official preseason training period through the last game in which the team competes or is scheduled to compete.

I. Duty days shall also include days on which a member of a professional athletic team renders a service for a team on a date that does not fall within the period described in the general definition of duty days above, for example, participation in instructional leagues, the Pro Bowl, or other promotional caravans. Rendering a service includes conducting training and rehabilitation activities, but only if conducted at the facilities of the team.

II. Included within duty days shall be game days, practice days, days spent at team meetings, promotional caravans, preseason training camps, and days served with the team through all postseason games in which the team competes or is scheduled to compete.

III. Duty days for any person who joins a team during the season shall begin on the day that person joins the team, and for a person who leaves a team shall end on the day that person leaves the team. If a person switches teams during a taxable year, a separate duty day calculation shall be made for the period that person was with each team.

IV. Days for which a member of a professional athletic team is not compensated and is not rendering services for the team in any manner, including days when the member of a professional athletic team has been suspended without pay and prohibited from performing any services for the team, shall not be treated as duty days.

V. Days for which a member of a professional athletic team is on the disabled list shall be presumed not to be duty days spent in the state. They shall, however, be included in total duty days spent within and without the state.

VI. Travel days that do not involve either a game, practice, team meeting, promotional caravan, or other similar team event are not considered duty days spent in the state, but shall be considered duty days spent within and without the state.

DATES OF DUTY DAYS FROM (MM/DD) – In this column, enter the dates duty days begin in Louisiana.

DATES OF DUTY DAYS TO (MM/DD) – In this column, enter the dates duty days end in Louisiana.

NAME OF SPORTS FACILITY & LOCATION – In this column, enter the name of the arena/stadium/course where the event was held, for example, Caesars Superdome, Raising Cane’s River Center, Smoothie King Arena, or Shrine on Airline. Also include the name of the Louisiana city in which the facility is located.