

**LOUISIANA**  
 DEPARTMENT of REVENUE

**2015 Legislation Recovery Worksheet  
 for IT-540, IT-540B or IT-540B-NRA**

 Attach Form R-6410 to your Form  
 IT-540, IT-540B, or IT-540B-NRA

**SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS**

Line	COLUMN 1: Description	COLUMN 2: Amount Prior to Acts 109 or 125 Reduction	COLUMN 3: Amount Reduced by Acts 109 or 125	COLUMN 4: 2017 Recovery Amount	COLUMN 5: 2018 Recovery Amount	COLUMN 6: 2019 Recovery Amount
1.	Credit for Taxes Paid to Other States					
2.	Credit for Taxes Paid to NH & TN					
3.	Credit for Certain Disabilities					
4.	Credit for Contributions to Educational Institutions					
5.	Credit for Certain Federal Credits					
<b>Additional Nonrefundable Credits from Schedule C</b> <b>For each credit, enter the associated code along with the dollar amounts. See instructions.</b>						
6.						
7.						
8.						
9.						
10.						

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115

Description	Code
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135

Description	Code
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150

Description	Code
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199

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REFUNDABLE PRIORITY 2 CREDITS						
Line	COLUMN 1: Description	COLUMN 2: Amount Prior to Act 125 Reduction	COLUMN 3: Amount Reduced by Act 125	COLUMN 4: 2017 Recovery Amount	COLUMN 5: 2018 Recovery Amount	COLUMN 6: 2019 Recovery Amount
1.	Louisiana Citizens Insurance Credit					
SCHEDULE F - REFUNDABLE PRIORITY 2 CREDITS						
2.	Credit for Military Hunting & Fishing Licenses					
3.	Prison Industry Enhancement (55F)					
4.	Milk Producers (58F)					
5.	Historic Residential (60F)					
6.	Alternative Fuel – Fueling Station & Conversions (71F)					
7.	Alternative Fuel – If taxpayer elected not to determine cost for new car (71F)					

SCHEDULE J –NONREFUNDABLE PRIORITY 3 CREDITS						
Additional Nonrefundable Credits from Schedule J						
For each credit, enter the associated code along with the dollar amounts. See instructions.						
Line	COLUMN 1: Description	COLUMN 2: Amount Prior to Act 125 Reduction	COLUMN 3: Amount Reduced by Act 125	COLUMN 4: 2017 Recovery Amount	COLUMN 5: 2018 Recovery Amount	COLUMN 6: 2019 Recovery Amount
1.						
2.						
3.						
4.						
5.						

Description	Code
Atchafalaya Trace	200
Organ Donation	202
Previously Unemployed	208

Description	Code
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224

Description	Code
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Cane River Heritage	232
LCDFI	258

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**Instructions for 2015 Legislation Recovery  
 Worksheet for IT-540, IT-540B or IT-540B-NRA**

 Attach Form R-6410 to your Form  
 IT-540, IT-540B, or IT-540B-NRA

This worksheet has been created to reflect the recovery of certain income tax credits pursuant to Acts 109 and 125 of the 2015 Regular Session of the Louisiana Legislature. Section 3(C) of Act 109 and Section 7 of Act 125 allows a recovery of the credit amount reduced by the Acts if your return was filed after July 1, 2015, for which a timely extension was requested prior to May 15, 2015. One-third of the portion of the credit that was reduced by the Acts is allowed as a credit on the return for each of the taxable years beginning during 2017, 2018, and 2019. This worksheet must be used in completing your individual income tax return for 2017, 2018, and 2019. A copy of this worksheet must be attached to each return when filed. Round all amounts to the nearest dollar according to the instructions for Columns 4, 5, and 6. See Revenue Information Bulletin 17-018 for more information.

All references to Form IT-540, Schedule C also include Schedule C-NR for those filing Form IT-540-B and Schedule C-NRA for those filing Form IT-540BNRA unless otherwise stated. The same also applies to references to Form IT-540, Schedules F and J.

**General Instructions**

Mark the "2015 Legislation Recovery" box on the first page of your Form IT-540, IT-540B or IT-540B-NRA if you are claiming any of the recoveries allowed under Acts 109 and 125 of the 2015 Regular Legislative Session. To complete this worksheet, you will need Forms R-540CNR, R-540CRW and R-540-G1 that was filed with your 2014 return.

**Column 2** – For each reduced credit that you claimed on your 2014 return, enter the amount from the "Amount Prior to Act 125 Reduction" column of Forms R-540CNR and R-540CRW. For nonrefundable credits, this amount is limited to the credit amount that would have reduced tax. For example, if your nonrefundable credits prior to reduction totaled \$7,000 and your tax liability was \$6,000, the total of Column 2 is limited to \$6,000. A recovery is not allowed for nonrefundable credit amounts that exceeded tax.

**Column 3** – For each reduced credit that you claimed on your 2014 return, using Forms R-540CRW and R-540CNR, subtract the amount in the "Amount allowed under Act 125" from the amount in the "Amount Prior to Act 125 Reduction" column and enter the result on the appropriate line or credit code under Column 3. For nonrefundable credits, Column 3 is limited to amounts that would have reduced tax.

**Columns 4 and 5** – To determine the recovery amount to claim in 2017 and 2018, divide Column 3 by three and round to the nearest dollar. Enter the result in both Columns 4 and 5. See example below.

**Column 6** – To determine the recovery amount to claim in 2019, subtract Columns 4 and 5 from Column 3. See example below.

**Example:** Assume Column 3 is \$7. The \$7 divided by three equals \$2.33. The \$2.33 should be rounded to \$2.00 and entered in Columns 4 and 5. Since \$7 minus \$2 minus \$2 equals \$3, \$3 would be entered in Column 6.

**IMPORTANT!** The amount entered in Column 4 should be reported on your 2017 return, Column 5 on your 2018 return and Column 6 on your 2019 return. Retain copies of this worksheet to attach to your 2018 and 2019 return.

**SPECIFIC LINE INSTRUCTIONS**

All below references to the 2017 return also include the 2018 and 2019 returns.

**SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS**

The reduction to the credits on the 2017 Form IT-540, Schedule C was reported on Forms R-540-G1 and R-540CNR for 2014 and prior tax years.

**Line 1 – Credit for Taxes Paid to Other States** – Any taxes paid to New Hampshire or Tennessee should be separately reported on Line 2.

Column 2 – Enter the total amount from Column 3 of Form R-540-G1. This amount is limited to the amount of taxes paid to other states that would have reduced your tax liability. For example, if taxes paid to other states was \$12,000 and your Louisiana income tax liability was \$9,500, you would enter \$9,500 in Column 2.

Column 3 – Subtract the total of Column 6 of Form R-540-G1 from Column 2 of Form R-6410. Your total recovery amount is limited to the amount that would have reduced tax.

After completing Columns 4 through 6, using the instructions under General Instructions, enter the amount from Column 4 on your 2017 Form IT-540, Schedule C, Line 1B. This amount could be in addition to any credits earned for the 2017 tax year. If for 2017 you are filing a nonresident return, Form IT-540B, and for 2014, you filed a resident return, Form IT-540, on which your credit for taxes paid to other states was reduced, enter the amount from Column 4 on Form IT-540B, Schedule C-NR, code 199.

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DEPARTMENT of REVENUE**Instructions for 2015 Legislation Recovery  
Worksheet for IT-540, IT-540B or IT-540B-NRA**Attach Form R-6410 to your Form  
IT-540, IT-540B, or IT-540B-NRA**Line 2 – Credit for Taxes Paid to New Hampshire or Tennessee:**

Column 2 – Enter the net income tax liability as reported on the New Hampshire or Tennessee return. This figure does not come from your W-2, 1099R, or W-2G forms. Attach a copy of the other state's return. The total of Lines 1 and 2 of Column 2 is limited to the amount of taxes paid to other states that would have offset the tax liability. For example, if total taxes paid to other states was \$12,000 and your Louisiana income tax liability was \$9,500, you would limit the total of Column 2 to \$9,500. Your total recovery amount is limited to the amount that would have reduced tax.

Column 3 – Enter the amount from Column 2. See Revenue Information Bulletin 16-052.

After completing Columns 4 through 6, using the instructions under General Instructions, enter the amount from Column 4 on Form IT-540, Schedule C, Line 1B. This amount could be in addition to any credits earned for the 2017 tax year. If for 2017, you are filing a nonresident return, Form IT-540B, and for 2014 you filed a resident return, Form IT-540, on which your credit for taxes paid to other states was reduced, enter the amount from Column 4 on Form IT-540B, Schedule C-NR, code 199.

**ADDITIONAL NONREFUNDABLE CREDITS FROM SCHEDULE C**

The additional nonrefundable credits that were reduced by Act 125 are referenced individually by a three-digit code on the worksheet. Enter the credit identifying code in Column 1, and the dollar amounts in the appropriate spaces in Columns 2 through 6. Also, enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule C. This amount could be in addition to any credits earned for the 2017 tax year. Your recovery amount is limited to the amount that would have reduced tax.

**REFUNDABLE PRIORITY 2 CREDITS**

The reduction to the Louisiana Citizens Insurance Credit and credits on the 2017 Form IT-540, Schedule F were reported on Form R-540CRW for 2014 and prior tax years.

**Line 1 – Louisiana Citizens Insurance Credit**

After completing Columns 1 through 6 using the instructions under General Instructions, enter the amount from Column 4 on the 2017 Form IT-540, Line 17 or Form IT-540B, Line 17.

**SCHEDULE F – REFUNDABLE PRIORITY 2 CREDITS**

Lines 2 through 7 are the additional refundable credits that were reduced by Act 125. For each credit, enter the dollar amounts in the appropriate spaces in Columns 2 through 6. Enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule F. This amount could be in addition to any credits earned for the 2017 tax year.

**SCHEDULE J –NONREFUNDABLE PRIORITY 3 CREDITS**

The reduction to the credits on the 2017 Form IT-540, Schedule J, were reported on Form R-540CNR for 2014 and prior tax years.

The additional nonrefundable credits that were reduced by Act 125 are referenced individually by a three-digit code on the worksheet. Enter the credit identifying code in Column 1, and the dollar amounts in the appropriate spaces in Columns 2 through 6. Enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule J. This amount could be in addition to any credits earned for the 2017 tax year. Your recovery amount is limited to the amount that would have reduced tax.