

 **ATTACH TO RETURN IF COMPLETED.**

SCHEDULE E – 2023 ADJUSTMENTS TO INCOME

Enter your Social Security Number. 

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero.
2A	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
2B	RECAPTURE OF START CONTRIBUTIONS
2C	RECAPTURE OF START K12 CONTRIBUTIONS
2D	ADD BACK OF PASS – THROUGH ENTITY LOSS
3	TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D.

1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

	Exempt Income Description	Code
4A		<input type="text"/> <input type="text"/> E
4B		<input type="text"/> <input type="text"/> E
4C		<input type="text"/> <input type="text"/> E
4D		<input type="text"/> <input type="text"/> E
4E		<input type="text"/> <input type="text"/> E
4F		<input type="text"/> <input type="text"/> E
4G		<input type="text"/> <input type="text"/> E
4H	EXEMPT INCOME – Add Lines 4A through 4G.	
5	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 4H from Line 3. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.	

	Amount
4A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4F	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4G	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4H	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

Description - See instructions.	Code
Taxable Amount of Social Security	07E
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
IRC 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Certain Adoptions	30E
Other, see instructions. Identify: _____	49E



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2023 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletins 09-019 and 12-008 on LDR's website for more information. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

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

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

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks or Other Instructional Materials						
Supplies						
Total <i>(add amounts in each column)</i>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or \$5,000, whichever is less.						

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

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





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

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

Your Name Social Security Number

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:2974. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540, Line 13.

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

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2023, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

Table with 2 columns: (A) Quality Rating, (B) Percentages for Star Rating. Rows include Five Star (200% (2.0)), Four Star (150% (1.5)), Three Star (100% (1.0)), Two Star (50% (.50)), and One Star (0% (.00)).

- 2. Enter the number of your qualified dependents under age six who attended a:
Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 14. 4 _____ .00

On Form IT-540, Line 14 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2023 Louisiana Earned Income Credit Worksheet

R.S. 47:2978 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

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

- 1. Federal Earned Income Credit – Enter the amount from Federal Form 1040 or 1040-SR, Line 27. 1 _____ .00
2. Multiply Line 1 above by 5 percent, round to the nearest dollar, and enter the result on Line 3. 2 X .05
3. Enter this amount on Form IT-540, Line 15 3 _____ .00





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2023 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)

1	Enter Federal Child Care Credit from Federal Form 1040 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00										
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:40%; text-align: center;">Federal Adjusted Gross Income</th> <th style="width:20%; text-align: center;">Percentage</th> <th style="width:40%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$25,001 – \$35,000</td> <td style="text-align: center;">30% (.30)</td> <td rowspan="3" style="text-align: center; vertical-align: middle;">X . _____</td> </tr> <tr> <td style="text-align: center;">\$35,001 – \$60,000</td> <td style="text-align: center;">10% (.10)</td> </tr> <tr> <td style="text-align: center;">over \$60,000</td> <td style="text-align: center;">10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage		\$25,001 – \$35,000	30% (.30)	X . _____	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A		
Federal Adjusted Gross Income	Percentage													
\$25,001 – \$35,000	30% (.30)	X . _____												
\$35,001 – \$60,000	10% (.10)													
over \$60,000	10% (.10)													
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2023. Proceed to Line 3.	2		.00										
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2023.	2A		.00										
3	Enter the amount of Louisiana income tax from Form IT-540, Line 18.	3		.00										
4	If Line 3 is equal to zero, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. If Line 3 is equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 2 and 3. Stop here; you are finished with the worksheet.	4												
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2018 through 2022 utilized for 2023.														
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00										
6	Enter the amount of any Child Care Credit Carryforward from 2018 through 2022.	6		.00										
7	Subtract Line 6 from Line 5.	7		.00										
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2023 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540, Schedule J, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2018 through 2022 that can be carried forward to 2024. Also, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Stop here; you are finished with the worksheet.	8		.00										
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 Child Care Credit.														
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540, Schedule J, Line 3.	9												
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00										
11	Enter the amount of your 2023 Child Care Credit (Line 2 or Line 2A above).	11		.00										
12	Subtract Line 11 from Line 10.	12		.00										
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2023 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540, Schedule J, Line 2. Stop here; you are finished with the worksheet.	13												
Use Line 14 to determine what amount of your 2023 Child Care Credit you can claim.														
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2023 Child Care Credit. Enter the amount from Line 10 above on Form IT-540, Schedule J, Line 2.	14												
Use Line 15 to determine the amount of your 2023 Child Care Credit to be carried forward to 2024.														
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	15		.00										





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

Your Name	Social Security Number
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2023 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

See instructions on page 14.

1	Enter the amount of 2023 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2023, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p style="margin-left: 40px;">Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p style="margin-left: 40px;">Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p style="margin-left: 40px;">Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p style="margin-left: 40px;">Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540, Schedule J, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____ . _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2023.	4		.00
5	Enter the amount from Form IT-540, Line 18.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Schedule J, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2018 through 2022 utilized for 2023.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2018 through 2022.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2023 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Schedule J, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2018 through 2022 that can be carried forward to 2024. Also, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Schedule J, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2023 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2023 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2023 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2023 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
Use Line 19 to determine the amount of your 2023 School Readiness Credit to be carried forward to 2024.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	19		.00



