

Filing Status – Line 5 – The filing status of qualifying widow(er) has been updated to Qualifying Surviving Spouse to reflect current terminology.

Electric and Hybrid Vehicle Road Usage Fee – Line 22B – Act 578 of the 2022 Regular Legislative Session levies a road usage fee to be paid by the owner or lessee of an electric or hybrid vehicle registered and operated in Louisiana during the calendar year. The fee is based on a calendar year and is prorated if the vehicle was owned or leased 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 61:1.5501 and LDR’s website. (R.S. 32:461)

SCHEDULE D – DONATIONS

Holden’s Hope – Line 21 – You may donate all or part of your adjusted overpayment to Holden’s Hope to support families of infants who have long medical stays in the hospital and families coping with miscarriages, stillbirths or the loss of an infant. For more information, visit www.holdenshopeforever.org.

SCHEDULE E – ADJUSTMENTS TO INCOME

Add Back of Pass – Through Entity Loss – Line 2D and Pass – Through Entity Exclusion Deduction – Code 24E – Instructions were updated to clarify that you must attach a copy of Form R-6981, *Louisiana Statement of Owner’s Share of Entity Level Tax Items*, and a pro forma Federal Form 1040 that excludes any income, deductions or other tax items that were included in the calculation of Louisiana net income on the entity’s Louisiana Form CIFT-620. The amount that you can exclude using Code 24E is the difference in Federal AGI calculated on your Federal Form 1040 and the pro forma Federal Form 1040. If the difference is a loss, the loss must be added to your Federal AGI on Line 2D.

Capital Gain from Sale of Louisiana Business – Code 20E – Instructions were updated to refer taxpayers to Form R-6180, *Net Capital Gains Deduction Worksheet*, for more information and for the documentation required to be attached to your return.

SCHEDULE F – 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 2023 can be found at www.revenue.louisiana.gov/SchoolReadiness. 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. For more information regarding this credit, contact the Louisiana Department of Education. (R.S. 47:6106)

Adoption of Unrelated Infant – Code 78F – Act 452 of the 2023 Regular Legislative Session 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. You cannot take both this credit and the deduction for certain adoptions on Schedule E for the adoption of the same child. Attach a copy of the adoption order or decree and a letter from the private agency or attorney stating the date of placement.

Historic Residential – This credit is no longer available because Act 272 of the 2013 Regular Legislative Session ended the credit effective December 31, 2017.

SCHEDULE J – NONREFUNDABLE PRIORITY 3 CREDITS

Child Care Credit Carried Forward From 2018 through 2022 – 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 2023 tax year, credits from 2018 through 2022 can be applied on Line 3. Any remaining child care credit from 2017 cannot be applied to the 2023 tax liability. (R.S. 47:297.4)

School Readiness Credit Carried Forward From 2018 through 2022 – 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 2023 tax year, credits from 2018 through 2022 can be applied on Line 5. Any remaining child care credit from 2017 cannot be applied to the 2023 tax liability. (R.S. 47:6104)

Motion Picture Investment – Code 251 and Motion Picture Infrastructure – Code 561 – Act 411 of the 2023 Regular Legislative Session prohibits a taxpayer from using a credit if there exists a delinquent federal, state, or local tax obligation. The taxpayer must certify that there is no delinquent federal, state, or local tax obligation on Form R-90150, *Taxpayer Certification of Compliance of Tax Obligations for the Motion Picture Production Credit*. This form must be attached to the return.

Historic Structures – Code 253 – Act 426 of the 2023 Regular Legislative Session expands the credit to include expenditures which are incurred on or after January 1, 2023 and to allow the credit for expenditures related to the rehabilitation of a historic structure contributing to the National Register of Historic Places. In addition, Act 426 increases the credit and provides a different rate for qualifying structures located in a rural area for taxable periods beginning on or after January 1, 2023, and before January 1, 2029. (R.S. 47:6019)

Firearm Safety Devices – Code 465 – Act 403 of the 2023 Regular Legislative Session provides a credit for the purchase of one or more firearm safety devices from a federally licensed dealer in a single transaction. Only one credit can be earned per return in a tax year. The credit is for the amount paid for the 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.

Biomed/University Research – This credit is no longer available because Act 386 of the 2017 Regular Legislative Session ended the credit effective July 1, 2017.

Digital Interactive Media – This credit is no longer available because the time to carry forward unused credits has ended.

VISIT THESE LDR WEBSITES:

- www.revenue.louisiana.gov/taxforms for forms and instructions.
- www.revenue.louisiana.gov/individuals for tax information.
- www.revenue.louisiana.gov/fileonline for free filing options.
- www.revenue.louisiana.gov/latap for free payment options.