

Louisiana

What's New

Returns Included	e-File Approved*	e-File Activated
CIFT-620-2D	12/08/2023	01/02/2024
IT-540-2D	11/09/2023	01/02/2024
IT-540B-2D	11/09/2023	01/02/2024
IT-541-2D	02/28/2024	02/29/2024
IT-565-SD	01/26/2024	01/30/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.


Tax Law Changes

- **Forms IT-540-2D, Louisiana Resident (R), and IT-540B-2D, Louisiana Nonresident and Part-Year Resident (PY/NR)**
 - The filing status of “qualifying widow(er)” has been updated to “Qualifying Surviving Spouse.”
 - **Line 22B (23B), “Electric and Hybrid Vehicle Road Usage Fee”** – A road usage fee has been added for owners and lessees of electric and hybrid vehicles registered and operated in Louisiana during the calendar year. The fee is based on the calendar year and is prorated if the vehicle is owned or leased for less than a year. Use Form R-19000A, Schedule A for Electric and Hybrid Vehicle Road Usage Fee, to calculate the fee; this form must be filed with the return.
 - **Schedule D (D-NR), Line 21, “Holden’s Hope”** – A new donation opportunity has been added for [Holden’s Hope](#), a nonprofit that supports families of infants who have long hospital stays and families coping with miscarriages or stillbirths, or the loss of an infant.
 - **Schedule F (F-NR), Line 5A, “School Readiness Child Care Directors and Staff Credit”** – Eligible childcare directors and childcare staff should include their facility license number and attach a copy of Form R-10615 to their return. View the [School Readiness Tax Credits page of the LA DOR website](#) for details and updated 2023 amounts.
 - **Schedule J (J-NR), Lines 3 and 5** – The LA Child Care Credit and School Readiness Credit are nonrefundable for taxpayers whose federal AGI exceeds \$25,000; any unused credit can be carried forward and used over the next five years. For tax year 2023, any remaining credit originating from tax year 2017 has expired.
 - **Adoption of Unrelated Infant** – A new refundable credit of \$5,000 is available for taxpayers who adopt a child who is unrelated to them and who is no more than two 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. The taxpayer cannot take both this credit and the deduction for certain adoptions on Schedule E for the adoption of the same child. A copy of the adoption order





or decree, as well as a letter from the private agency or attorney stating the date of placement, must be attached to the return.

- **Motion Picture Investment and Motion Picture Infrastructure** – "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 Credit** – The credit has been expanded to include expenditures incurred on or after January 1, 2023. The credit is now also allowed for expenditures related to the rehabilitation of a historic structure contributing to the National Register of Historic Places. The credit amount has also been increased and is subject to different rates for qualifying structures located in rural areas for taxable periods beginning on or after January 1, 2023, and before January 1, 2029.
 - **Firearm Safety Devices Credit** – A new credit is offered 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 per tax year. The credit is for the amount paid for the qualifying items, including sales tax, and is limited to \$500.
- LA part-year or nonresident shareholders, members, and partners ("owners") who wish to take advantage of the pass-through entity exclusion deduction must now include a copy of Form R-6981, Louisiana Statement of Owner's Share of Entity Level Tax Items, with their individual LA return, as well as a copy of federal Form 1040 showing the exclusion of any income, deductions, or other tax items that were included in the calculation of LA net income on the entity's LA Form CIFT-620. The amount that can be excluded is the difference in federal AGI calculated on the taxpayer's federal Form 1040 and the pro forma federal Form 1040. If the difference is a loss, the loss must be added to the taxpayer's federal AGI.
 - **Expired Credits**
 - Biomed/University Research Credit
 - Digital Interactive Media Credit
 - Historic Residential Credit

Supported Forms

The following Louisiana forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
CIFT-620-2D	Corporation Income/Franchise Tax Return		✓	✓		
CIFT-620ESi	Worksheet for Estimating Corporation Income Tax		✓	✓		
CIFT-620ES-SD	Louisiana Estimated Tax Declaration Voucher for Corporations		✓	✓		
CIFT-620EXT-V-SD	Corporation Tax Electronically Filed Extension Payment Voucher		✓	✓		
IT-540-2D	Resident Individual Income Tax Return	✓				
IT-540B-2D	Nonresident and Part-Year Resident Individual Income Tax Return	✓				
IT-540B-X	Louisiana Nonresident and Part-Year Resident Amended Return Information Sheet	✓				
IT-540ESi	Worksheet for Estimating Louisiana Individual Income Tax	✓				
IT-540ES-SD	Louisiana Estimated Tax Declaration Voucher for Individuals	✓				
IT-540-X	Louisiana Resident Amended Return Information Sheet	✓				
IT-541-2D	Fiduciary Income Tax Return					✓
IT-565-SD	Partnership Return of Income				✓	
LAPSCHA	Schedule of Partners Who Do Not Qualify for the LA Composite Treatment				✓	
LAPSCHB	Schedule of Qualifying Partners				✓	
R-10606	Supplemental Worksheet for Credit for Taxes Paid to Other States for Forms IT-540 and IT-541	✓				✓
R-10610	Schedule of Ad Valorem Tax Credit Claimed by Manufacturers, Distributors and Retailers for Ad Valorem Tax Paid on Inventory or Natural Gas	✓	✓	✓	✓	✓
R-1362	Natural Disaster Claim for Refund of State Sales Taxes Paid	✓				
R-1362D	Schedule of Tangible Personal Property Destroyed by a Natural Disaster	✓				
R-1362S	Natural Disaster Claim for Refund Calculation of State Sales Tax Refund Due	✓				
R-19026	Installment Request for Individual Income	✓				
R-20128	Request for Waiver of Penalties	✓	✓	✓		
R-210NR	Underpayment of Individual Income Tax Penalty Computation Nonresident and Part-Year Resident Filers	✓				
R-210R	Underpayment of Individual Income Tax Penalty Computation Resident Filers	✓				
R-2868V-SD	Individual Income Tax Electronically Filed Extension Payment Voucher	✓				
R-540V-SD	Individual Income Tax Electronic Filing Payment Voucher	✓				
R-541ES	Fiduciary Income Tax Declaration of Estimated Tax					✓
R-541V-SD	Fiduciary Income Tax Electronic Filing Payment Voucher					✓
R-6004SD	Corporation Tax Electronic Filing Payment Voucher		✓	✓		
R-6467V-SD	Partnership Electronically Filed Extension Composite Payment Voucher				✓	
R-6642	Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer	✓				
R-6906A	Corporation Franchise Tax Initial Return		✓	✓		

Form	Description	IND	CRP	SCRIP	PTR	FID
R-6922V-SD	Partnership Electronic Filing Composite Payment Voucher				✓	
R-7006	Power of Attorney and Declaration of Representative	✓	✓	✓	✓	✓
R-8453 	Individual Income Tax Declaration for Electronic Filing	✓				
R-8453C 	Corporation Income/Franchise Tax Declaration for Electronic Filing		✓	✓		
R-8453F 	Fiduciary Income Tax Declaration for Electronic Filing					✓
R-8453OL	Individual Income Tax Declaration for Electronic Filing (Online)	✓				
R-8453PE 	Partnership Return of Income Declaration for Electronic Filing				✓	