

WHAT'S NEW FOR LOUISIANA 2020 INDIVIDUAL INCOME TAX?

Address – New spaces have been provided for unit type and the unit number. 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. Don't abbreviate the country name.

2015 Legislation Recovery – Tax year 2019 was the last year eligible for the 2015 Legislation Recovery.

Filing Status – A new line has been provided for qualifying widow(er) to provide the name of the qualifying person if that person is not your dependent.

Federal Income Tax Deduction – Line 9 – If a taxpayer claimed the foreign tax credit on their Federal Form 1040 or 1040-SR, they had the option to claim the Credit for Certain Federal Tax Credits or increase the federal income tax deduction by the amount of foreign tax credit claimed on their Federal Form. This option is no longer available because the credit had a December 31, 2019 sunset date.

2020 Louisiana Refundable School Readiness Credit – Line 15 – Starting with 2020, you must attach a copy of Form R-10614, *Louisiana School Readiness Tax Credit*, to your return.

Louisiana Citizen Insurance Credit – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019.

SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS

Credits no longer available because Act 403 of the 2017 Regular Legislative Session ended them effective December 31, 2019:

- Credit for Certain Disabilities
- Credit for Contributions to Educational Institutions
- Credit for Certain Federal Tax Credits
- Commercial Fishing Credit
- Law Enforcement Education Credit
- First-Time Drug Offenders Credit
- Bulletproof Vest Credit
- Nonviolent Offenders Credit

Small Town Health Professionals – Code 115 – Taxpayers must apply to the Louisiana Department of Health (LDH) during the application period of September 1, 2020, through October 31, 2020, and a copy of the certificate letter must be attached to the return. The credit amount is listed on the certificate letter and is limited to tax. For more information, see Revenue Information Bulletin 18-028 and Louisiana Administrative Code (LAC) 61:1.1915. (R.S. 47:297(H))

SCHEDULE D – DONATIONS

Dreams Come True, Inc. – Line 18 – Taxpayers may donate all or part of their refund to the Dreams Come True, Inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. Visit www.dctbrla.org for more information on the organization. (R.S. 47:120.141)

SCHEDULE F – REFUNDABLE PRIORITY 2 CREDITS

Credit for Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting and Fishing Licenses – This credit is no longer available because Act 403 of the 2017 Regular Legislative Session ended the credit effective December 31, 2019.

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 2020 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)

SCHEDULE J – NONREFUNDABLE PRIORITY 3 CREDITS

2020 Louisiana Nonrefundable Child Care Credit – Line 2 – Starting with 2020, you must attach the Nonrefundable Child Care Credit Worksheet to your return if completed.

Child Care Credit Carried Forward From 2015 through 2019 – 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 2020 tax year, credits from 2015 through 2019 can be applied on Line 3. Any remaining child care credit from 2014 cannot be applied to the 2020 tax liability. (R.S. 47:297.4)

2020 Louisiana Nonrefundable School Readiness Credit – Line 4 – Starting with 2020, you must attach the Nonrefundable School Readiness Credit Worksheet to your return if completed.

School Readiness Credit Carried Forward From 2015 through 2019 – 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 2020 tax year, credits from 2015 through 2019 can be applied on Line 5. Any remaining child care credit from 2014 cannot be applied to the 2020 tax liability. (R.S. 47:6104)

Organ Donation – Code 202 – 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.

Household Expense for Physically and Mentally Incapable Persons – Code 204 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 one (1) year carryover period.

Owner of Accessible and Barrier-free Home – Code 221 – 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 five (5) year carryover period.

New Jobs Credit – Code 224 – 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 five (5) year carryover period.

Eligible Re-entrants – Code 228 – 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 five (5) year carryover period.

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.