

Tax Advisors, LLC

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LOUISIANA CREDITS AND ADJUSTMENTS TAX PREP CHECKLIST

Adjustments to Income

- START Savings Program
- Federal Retirement Benefits
- LA State Employee Retirement Benefits
- LA State Teacher Retirement Benefits
- Military Pay Exclusion (on active duty in US armed forces 120 days or more)
- Firefighter Volunteer
- Recreation Department Volunteer
- Elementary and High School Tuition (Non-Public School)
- Elementary and High School Education Costs (Public and Non-Public Schools)
- Home School Education Costs
- Foreign Taxes Paid

Refundable Tax Credits

- Wind and Solar Energy Systems
- LA Citizens Insurance Credit
- School Readiness Credit (based on Daycare and/or Pre School's Star Rating)
- Historic Residential (Eligible costs in rehabilitating an owner-occupied residence in a National Register Historic District, a cultural products district, a local historic district, a Main Street District, or a downtown development district)
- Urban Revitalization

Non-Refundable Tax Credits

- Household Expense for Physically and Mentally Incapable Person
- New Jobs Credit (Employer credit when establishing or expanding a business)
- LA Community Economic Development (donation to a Certified Community Development Corporation or Institution)
- Historic Structures (Costs incurred during rehabilitation of historic structure located in Downtown Development District or cultural product district)
- Commercial Fishing (Credit for taxes paid on gasoline and special fuels)
- Motion Picture Investment (individual who invests in state certified motion picture production)