

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KIMBERLY LEWIS ROBINSON
Secretary

The Louisiana Department of Revenue (LDR) issued guidance for taxpayers, in the form of Revenue Information Bulletins (RIB) and new worksheets, for tax legislation recently passed during the 2015 Regular Legislative Session.

LDR released worksheets to assist with the legislative changes under Acts 109, 125 and 133 for filing 2014 or prior tax years. The worksheets are:

- [R540CRW](#) *Refundable Credits Reduction Worksheet* for use when filing Forms IT-540, IT-540B or IT-540B-NRA
- [R620CRW](#) *Refundable Credits Reduction Worksheet* for use when filing Forms CIFT 620, IT-541, or R-6922
- [R540CNR](#) *Nonrefundable Credits Reduction Worksheet* for use when filing Forms IT-540, IT-540B or IT-540B-NRA
- [R620CNR](#) *Nonrefundable Credits Reduction Worksheet* for use when filing Forms CIFT 620, IT-541, or R-6922
- [R-540-G1](#) *Credit for Taxes paid to other states worksheet* for use when filing Form IT-540 and IT-541.

The worksheets must be attached to tax returns. If taxpayers do not attach the worksheets to their tax returns, LDR will assume that the adjustments under Acts 109, 125 or 133 have not been made and will reduce the credits as required by the new legislation.

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