

deduction if the infant was less than one year of age at the time of the adoption placement.

a. A taxpayer is considered “unrelated” to the infant if they are not the infant’s parent, stepparent, grandparent, brother, sister, uncle, or aunt, whether of the whole or half blood or by adoption.

**B. Claiming the Deduction**

1. The taxpayer claiming the private adoption of certain infants’ deduction must be listed as an adoptive parent on the adoption order or decree. Taxpayers may claim the adoption deduction according to their filing status as follows:

a. If filing single, married filing separately, qualifying widow(er), or head of household then only one taxpayer may claim the adoption credit on their return if two taxpayers are listed as the adoptive parent. The deduction may not be divided between the adoptive parents and can only be claimed by the taxpayer that is claiming the child as a dependent on their federal individual income tax return.

b. If filing married filing jointly then the deduction may only be claimed on the return of the individual who is listed as an adoptive parent on the adoption order or decree. The deduction may not be divided between the adoptive parents and can only be claimed by the taxpayer that is claiming the child as a dependent on their federal individual income tax return.

2. The taxpayer claiming the private adoption of certain infants’ deduction must attach the following to the taxpayer’s individual income tax return for the taxable year that the adoption is finalized:

a. a copy of the adoption order or decree; and

b. a letter from the attorney who facilitated the adoption or private agency stating when the infant was placed with the adoptive parents.

**C. Limitations**

1. The adoption tax deduction shall be in lieu of the dependency deduction authorized in R.S. 47:294.

2. The amount of the deduction authorized by R.S. 47:297.20 shall not exceed the total tax table income of the taxpayer claiming the deduction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:293(9)(a)(xxiv), 297.21 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:2990 (December 2022).

Kevin J. Richard, CPA  
Secretary

2212#042

**RULE**

**Department of Revenue  
Policy Services Division**

**Election of Pass-Through Entities  
(LAC: 61:I.1001)**

Under the authority of R.S. 47:1511 and 287.732.2 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.1001.

The primary purpose of the regulation is to implement Act 396 of the 2021 regular session of the Louisiana Legislature as it concerns the repeal of the deduction for federal taxes paid and the amendment of rates for taxpayers making a pass-through entity election pursuant to R.S. 47:287.732.2. This Rule is hereby adopted on the day of promulgation.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the  
Secretary of the Department of Revenue**

**Chapter 10. Income: Pass-Through Entities**

**§1001. Election of Pass-Through Entities**

A. ...

1. For taxable periods beginning on or before December 31, 2021, the income of entities that make the election under R.S. 47:287.732.2 shall be taxed at the following rates:

a. 2 percent upon the first \$25,000 of Louisiana taxable income;

b. 4 percent upon the amount of Louisiana taxable income above \$25,000 but not in excess of \$100,000; and

c. 6 percent upon the amount of Louisiana taxable income above \$100,000.

2. For taxable periods beginning on or after January 1, 2022, the income of entities that make the election under LA R.S. 47:287.732.2 shall be taxed at the following rates:

a. 1.85 percent upon the first \$25,000 of Louisiana taxable income;

b. 3.5 percent upon the amount of Louisiana taxable income above \$25,000 but not in excess of \$100,000; and

c. 4.25 percent upon the amount of Louisiana taxable income above \$100,000.

B. - C.3. ...

a. A *pro forma* Federal Form 1120 completed as if the entity had filed as a C corporation for federal income tax purposes;

C.3.b. - D.3. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:287.732.2 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 46:43 (January 2020), amended by the Department of Revenue, Policy Services Division, LR 48:2991 (December 2022).

Kevin J. Richard, CPA  
Secretary

2212#041

**RULE**

**Department of Wildlife and Fisheries  
Wildlife and Fisheries Commission**

**Alligator Hide Tag Fee Regulations  
(LAC 76:V.701)**

The Wildlife and Fisheries Commission has amended the alligator regulations governing alligator hide tag fees. The action suspends the alligator hide tag fee by \$1, thereby reducing the tag fee from \$4 per tag to \$3 per tag for license year 2023. The purpose of this change is to provide temporary relief to the alligator industry in a time of