

Melissa 2022

Instructions for Adjustments to Income, Schedule E ... Continued

CODE	EXEMPTION DESCRIPTION	CODE	EXEMPTION DESCRIPTION
	Federal Form 1040 or 1040-SR, Lines 4b and 5b. Do not include retirement benefits that are coded as 02E, 03E, 04E, or 05E. Enter the name of the payor on the line provided. If your filing status is single, head of household, married filing separately, or qualifying widow(er), determine the exempt amount that should be entered for code 06E by completing the FIRST COLUMN of the worksheet provided on the prior page. If your filing status is married filing jointly, determine the exempt amount that should be entered for code 06E by completing BOTH COLUMNS of the worksheet provided on the prior page.	13E – Recreation Volunteer – R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who volunteer for recreation departments. To qualify for this exclusion, the taxpayer must serve as a volunteer for 30 or more hours during the taxable year and must be registered as a volunteer with a recreation department operated by the state of Louisiana or a political subdivision of the state. The recreation department must certify that the taxpayer served as a volunteer and was not compensated for their services.	
07E – Taxable Amount of Social Security	– Social Security benefits that are taxed on your federal return are exempt from Louisiana tax. Enter the amount shown on your Federal Form 1040 or 1040-SR, Line 6b.	14E – Volunteer Firefighter – R.S. 47:293(9)(a)(xii) provides an exclusion of \$500 per tax year for individuals who serve as volunteer firefighters. To qualify for this exclusion, the taxpayer must complete 24 hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. To substantiate the exclusion, a taxpayer should retain either a membership card with the taxpayer's name and the applicable tax year, a lifetime membership card, or a copy of the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program and a certificate or other document provided to the taxpayer noting the date of the training, the topic covered, the duration of the training, and name and contact information of the person providing the training to support the continuing education requirements.	
08E – Native American Income	– Louisiana Administrative Code 61:1.1303 provides that income derived from sources on the reservation that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe's reservation shall be exempted from Louisiana individual income tax. The income derived from sources outside of the reservation, including sources outside of Louisiana, that have been earned or received by an enrolled member of a federally recognized Indian tribe residing on that tribe's reservation is taxable for Louisiana individual income tax purposes. Income earned by a member of a federally recognized tribe residing off of the tribe's reservation in Louisiana is taxable regardless of the income source. Additionally, an enrolled member of a federally recognized Indian tribe who resides on the reservation for a portion of the year and resides off the reservation for a portion of the year is taxed based on where the enrolled member resided when the income was earned.	16E – Voluntary Retrofit Residential Structure – R.S. 47:293(9)(a)(xiii) provides an exclusion for a taxpayer who voluntarily retrofits an existing residential structure on which the homestead exemption is claimed for ad valorem tax purposes, and the structure is not rental property. The exclusion is for 50 percent of the cost paid or incurred on or after January 1, 2007, less the value of any other state, municipal, or federally sponsored financial incentives and is limited to \$5,000 per retrofitted residential structure. To qualify, the voluntary retrofitting must not be a construction, reconstruction, alteration, or repair of an existing residential structure and must comply with the State Uniform Construction Code. See Revenue Information Bulletin 09-007 for more information.	
09E – START Savings Program Contributions	– R.S. 47:293(9)(a)(vi) provides that any Louisiana Student Tuition Assistance and Revenue Trust (START) account holders with a filing status of single, married filing separately, head of household, and qualifying widow(er) can exempt up to \$2,400 per beneficiary from Louisiana taxable income. Account holders with a filing status of married filing jointly can exempt up to \$4,800 per beneficiary from Louisiana taxable income. In certain situations, the exemption amount can be doubled. See Revenue Information Bulletin 06-003 on LDR's website. The exemption for amounts contributed to a START K12 account is reported using code 28E.	17E – Elementary and Secondary School Tuition – R.S. 47:297.10 provides a deduction for expenses paid for your qualified dependent's enrollment in a nonpublic elementary or secondary school or any public elementary or secondary laboratory school operated by a public college or university. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2022 return or must have been claimed on your 2021 return. To calculate the amount of the deduction, use the 2022 Louisiana School Expense Deduction Worksheet on the back of Schedule E.	
10E – Military Pay Exclusion	– R.S. 47:293(9)(e) provides an exclusion to Louisiana residents who were on active duty in the U.S. armed forces for 120 or more consecutive days. The exempt portion is the compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty, up to \$50,000. Example: If on January 15, 2022, you went on active duty and continuously remained on active duty at least through May 12, 2022, (120 days) during which you served 40 days in Louisiana and the remainder outside of Louisiana, income from the 41st day forward is exempt, up to \$50,000, once you have served more than 120 consecutive days. Retain a copy of your official orders, including endorsements that establish your 120 plus consecutive days of active duty with your 2022 return. If filing electronically, bring a copy of your orders including endorsements to your tax preparer.	18E – Educational Expenses for Home-Schooled Children – R.S. 47:297.11 provides a deduction for expenses paid for home-schooling your qualified dependent. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2022 return or must have been claimed on your 2021 return. To calculate the amount of the deduction, use the 2022 Louisiana School Expense Deduction Worksheet on the back of Schedule E.	
11E – Road Home	– R.S. 47:293(9)(a)(i) provides that any grant, loan, or other benefit directly or indirectly provided to a taxpayer by the Disaster Recovery Unit of the Office of Community Development shall be excluded if the income was included in the taxpayer's Federal Adjusted Gross Income. Benefits may include payments from Restore Louisiana for recovery from the Great Flood of 2016. This amount should be included in the amount on Schedule E, Line 1.	19E – Educational Expenses for a Quality Public Education – R.S. 47:297.12 provides a deduction for expenses paid for a quality education for your qualified dependent's enrollment in a public elementary or secondary school. Expenses paid with amounts deducted as START K12 Savings Program Contributions (Code 28E) are not eligible for this deduction. The dependent must be claimed on your 2022 return or must have been claimed on your 2021 return. To calculate the amount of the deduction, use the 2022 Louisiana School Expense Deduction Worksheet on the back of Schedule E.	