

SCHEDULE E – 2023 ADJUSTMENTS TO INCOME

Social Security Number

- 1 FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040 or 1040-SR, Line 11. Check box if amount is less than zero. 1
- 2A INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS 2A
- 2B RECAPTURE OF START CONTRIBUTIONS 2B
- 2C RECAPTURE OF START K12 CONTRIBUTIONS 2C
- 2D ADD BACK OF PASS-THROUGH ENTITY LOSS 2D
- 3 TOTAL – Add Lines 1, 2A, 2B, 2C, and 2D. 3

EXEMPT INCOME – Enter on Lines 4A through 4G the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount. See the instructions.

Exempt Income Description	Code	Amount
4A _____	4A	
4B _____	4B	
4C _____	4C	
4D _____	4D	
4E _____	4E	
4F _____	4F	
4G _____	4G	
4H EXEMPT INCOME – Add Lines 4A through 4G. 4H		
5 LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 4H from Line 3 Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used. 5		

Description	Code
Interest and Dividends on US Government Obligations.....	01E
Louisiana State Employees' Retirement Benefits (Date Retired).....	02E
Taxpayer _____ Spouse _____	
Louisiana State Teachers' Retirement Benefits (Date Retired).....	03E
Taxpayer _____ Spouse _____	
Federal Retirement Benefits (Date Retired).....	04E
Taxpayer _____ Spouse _____	
Other Retirement Benefits (Date Retired).....	05E
Provide name or statute: _____	
Taxpayer _____ Spouse _____	
Annual Retirement Income Exemption for Taxpayers 65 or over	06E
Provide name of pension or annuity: _____	

Description	Code
Taxable Amount of Social Security	07E
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass-Through Entity Exclusion	24E
IRC 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Certain Adoptions	30E
Other (Identify: _____)	49E

