

Application for Deduction for Employment of Certain Qualified Disabled Individuals

Louisiana Department of Health (LDH) Office for Citizens with Developmental Disabilities (OCDD) PO Box 3117, Baton Rouge, LA 70821-3117

| I. Employer Information | | | | | | | |
|--|----------------------------------|---------------------------|---|--------------------|----|-----------------------------|--|
| LA Revenue Account Number or SSN | | FEIN | Date of | | | of Application (mm/dd/yyyy) | |
| Legal Name | | | | | | | |
| Trade Name | | | | | | | |
| Address | | | | | | | |
| City | | | | State | e | ZIP | |
| II. Employee Information | | | | | | | |
| I, the employer, am hereby applying for one of the 100 slots for the employment of the following individual: | | | | | | | |
| Employee's Name | SSN | | | | | | |
| Address | | | | | | | |
| City | | | | | 9 | ZIP | |
| III. Employer Declaration | | | | | | | |
| I declare that to the best of my knowledge of all available information, this application is true and complete and complies with all statutes, rules and regulations, and any other policy pronouncements related to the deduction for employment of certain qualified disabled individuals program. | | | | | | | |
| Signature | | Name | | | | Date (mm/dd/yyyy) | |
| IV. Department of Health Review | I | | | | | | |
| Signature | | Date (mm/dd/yyyy) | | | | | |
| Printed Name | | Printed Title | | | | | |
| Appointing Authority Signature | | Printed Name | | | | | |
| Meets Qualifications as of Date Signed by LDH: | | Application Number | | | | | |
| V. Employment Information – To be co | ompleted by employ | /er. | | | | | |
| Employment Start Date (mm/dd/yyyy) | Employment End Date (mm/dd/yyyy) | | Hourly Rat | Hourly Rate of Pay | | | |
| Average Number of Hours Worked in a Week | Position | | Location of Employment (City and State) | | | | |
| Disability | | | | | | | |
| VI. Calculation of Deduction for Tax Year | | | | | | | |
| Gross wages paid to qualified individual for employment during month 1 through 4 of employment. | | \$ | | 50% | \$ | | |
| Gross wages paid to qualified individual for employment during month 5 through end of tax year or amount paid during tax year after first year of employment. | | \$ | | 30% | \$ | | |
| | | Total Amount of Deduction | | | \$ | | |



Instructions for Application for Deduction for Employment of Certain Qualified Disabled Individuals (R.S. 47:297.13)

An income tax deduction is allowed for each taxpayer who provides continuous employment to a qualified individual with a disability within this state. The amount of the deduction is equal to 50 percent of the gross wages paid to the individual during the first four continuous months of employment and 30 percent of the gross wages paid during each subsequent continuous month of employment. The number of qualified individuals for which the deduction may be claimed is limited to 100.

Employers will need to complete Sections I through III and submit the application to Louisiana Department of Health, Office for Citizens with Developmental Disabilities for review. Please mail the form to:

Louisiana Department of Health (LDH) Office for Citizens with Developmental Disabilities (OCDD) PO Box 3117, Baton Rouge, LA 70821-3117

Once LDH/OCDD reviews the form, Section IV will be completed and the form returned to the employer. The employer will need to complete Sections V and VI and attach a copy to their tax return in order to claim deduction. See the table below for tax periods and schedules to enter the deduction on the tax return.

| Tax Year | CIFT-620 | IT-540 | | |
|----------|---------------------|----------------------|--|--|
| 2015 | Schedule F, Line 3f | Schedule E, code 49E | | |
| 2016 | Schedule F, Line 3g | Schedule E, code 21E | | |
| 2017 | Schedule F, Line 3i | Schedule E, code 21E | | |
| 2018 | Schedule F, Line 3j | Schedule E, code 21E | | |
| 2019 | Schedule F, Line 3k | Schedule E, code 21E | | |
| 2020 | Schedule F, Line 3j | Schedule E, code 21E | | |
| 2021 | Schedule F, Line 3k | Schedule E, code 21E | | |
| 2022 | Schedule F, Line 3k | Schedule E, code 21E | | |
| 2023 | Schedule F, Line 3k | Schedule E, code 21E | | |