

Louisiana STO Rules & Deadlines

A simple guide to the key rules, timing, and records to keep for Louisiana School Tuition Organization donations

1 Key rules



Donate to a participating Louisiana School Tuition Organization (STO)



Donations should be monetary contributions



Donor generally must be required to file a Louisiana income tax return



The credit is nonrefundable



The credit is based on the amount of the donation actually used for scholarships

2 Important timing



Make the donation during the tax year



The Louisiana Department of Education verifies the donation through the STO



A donor receipt is issued through the STO after verification



The credit is generally claimed after the receipt is issued



Unused credit may generally be carried forward for up to 3 years

3 What records should you keep?



STO donation receipt



Donation amount



Donation date



Name of the participating STO



Your Louisiana tax return records and supporting documents

4 How to claim the credit



Step 1: Choose a participating Louisiana STO



Step 2: Make your donation



Step 3: Receive the donor receipt issued through the STO



Step 4: Use the receipt when filing your Louisiana return



Step 5: Report the eligible credit on your Louisiana tax return



Reference receipt: Form R-10604

5 Common reminders



Louisiana's program is commonly described as providing up to a 95% state income tax credit



Up to 5% may be used for administrative or promotional costs



Donors generally cannot earmark a donation for a specific student or school



Keep your records in case documentation is needed



Tax results depend on your personal situation



Simple takeaway

Donate on time + keep your receipt + use a participating Louisiana STO
= a smoother Louisiana tax credit process