

LOUISIANA
 DEPARTMENT of REVENUE

**2015 Legislation Recovery Worksheet
 for IT-540, IT-540B or IT-540B-NRA**

 Attach Form R-6410 to your Form
 IT-540, IT-540B, or IT-540B-NRA

SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS

| Line | COLUMN 1: Description | COLUMN 2: Amount Prior to Acts 109 or 125 Reduction | COLUMN 3: Amount Reduced by Acts 109 or 125 | COLUMN 4: 2017 Recovery Amount | COLUMN 5: 2018 Recovery Amount | COLUMN 6: 2019 Recovery Amount |
|---|--|--|--|---|---|---|
| 1. | Credit for Taxes Paid to Other States | | | | | |
| 2. | Credit for Taxes Paid to NH & TN | | | | | |
| 3. | Credit for Certain Disabilities | | | | | |
| 4. | Credit for Contributions to Educational Institutions | | | | | |
| 5. | Credit for Certain Federal Credits | | | | | |
| Additional Nonrefundable Credits from Schedule C For each credit, enter the associated code along with the dollar amounts. See instructions. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |

| Description | Code |
|-----------------------------------|------|
| Education Credit Act 125 Recovery | 099 |
| Premium Tax | 100 |
| Commercial Fishing | 105 |
| Family Responsibility | 110 |
| Small Town Doctor/Dentist | 115 |

| Description | Code |
|---------------------------|------|
| Bone Marrow | 120 |
| Law Enforcement Education | 125 |
| First Time Drug Offenders | 130 |
| Bulletproof Vest | 135 |

| Description | Code |
|--|------|
| Nonviolent Offenders | 140 |
| Owner of Newly Constructed Accessible Home | 145 |
| Qualified Playgrounds | 150 |

| Description | Code |
|--|------|
| Debt Issuance | 155 |
| Donations of Materials, Equipment, Advisors, Instructors | 175 |
| Other | 199 |

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**2015 Legislation Recovery Worksheet
for IT-540, IT-540B or IT-540B-NRA**

Attach Form R-6410 to your Form
IT-540, IT-540B, or IT-540B-NRA

| REFUNDABLE PRIORITY 2 CREDITS | | | | | | |
|--|--|--|--|---|---|---|
| Line | COLUMN 1: Description | COLUMN 2: Amount Prior to Act 125 Reduction | COLUMN 3: Amount Reduced by Act 125 | COLUMN 4: 2017 Recovery Amount | COLUMN 5: 2018 Recovery Amount | COLUMN 6: 2019 Recovery Amount |
| 1. | Louisiana Citizens Insurance Credit | | | | | |
| SCHEDULE F - REFUNDABLE PRIORITY 2 CREDITS | | | | | | |
| 2. | Credit for Military Hunting & Fishing Licenses | | | | | |
| 3. | Prison Industry Enhancement (55F) | | | | | |
| 4. | Milk Producers (58F) | | | | | |
| 5. | Historic Residential (60F) | | | | | |
| 6. | Alternative Fuel – Fueling Station & Conversions (71F) | | | | | |
| 7. | Alternative Fuel – If taxpayer elected not to determine cost for new car (71F) | | | | | |

| SCHEDULE J –NONREFUNDABLE PRIORITY 3 CREDITS | | | | | | |
|---|--------------------------|--|--|---|---|---|
| Additional Nonrefundable Credits from Schedule J | | | | | | |
| For each credit, enter the associated code along with the dollar amounts. See instructions. | | | | | | |
| Line | COLUMN 1: Description | COLUMN 2: Amount Prior to Act 125 Reduction | COLUMN 3: Amount Reduced by Act 125 | COLUMN 4: 2017 Recovery Amount | COLUMN 5: 2018 Recovery Amount | COLUMN 6: 2019 Recovery Amount |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |

| Description | Code |
|-----------------------|------|
| Atchafalaya Trace | 200 |
| Organ Donation | 202 |
| Previously Unemployed | 208 |

| Description | Code |
|-----------------------|------|
| Recycling Credit | 210 |
| Basic Skills Training | 212 |
| New Jobs Credit | 224 |

| Description | Code |
|-------------------------|------|
| Refunds by Utilities | 226 |
| Eligible Re-entrants | 228 |
| Neighborhood Assistance | 230 |

| Description | Code |
|---------------------|------|
| Cane River Heritage | 232 |
| LCDFI | 258 |

This worksheet has been created to reflect the recovery of certain income tax credits pursuant to Acts 109 and 125 of the 2015 Regular Session of the Louisiana Legislature. Section 3(C) of Act 109 and Section 7 of Act 125 allows a recovery of the credit amount reduced by the Acts if your return was filed after July 1, 2015, for which a timely extension was requested prior to May 15, 2015. One-third of the portion of the credit that was reduced by the Acts is allowed as a credit on the return for each of the taxable years beginning during 2017, 2018, and 2019. This worksheet must be used in completing your individual income tax return for 2017, 2018, and 2019. A copy of this worksheet must be attached to each return when filed. Round all amounts to the nearest dollar according to the instructions for Columns 4, 5, and 6. See Revenue Information Bulletin 17-018 for more information.

All references to Form IT-540, Schedule C also include Schedule C-NR for those filing Form IT-540-B and Schedule C-NRA for those filing Form IT-540B-NRA unless otherwise stated. The same also applies to references to Form IT-540, Schedules F and J.

General Instructions

Mark the "2015 Legislation Recovery" box on the first page of your Form IT-540, IT-540B or IT-540B-NRA if you are claiming any of the recoveries allowed under Acts 109 and 125 of the 2015 Regular Legislative Session. To complete this worksheet, you will need Forms R-540CNR, R-540CRW and R-540-G1 that was filed with your 2014 return.

Column 2 – For each reduced credit that you claimed on your 2014 return, enter the amount from the "Amount Prior to Act 125 Reduction" column of Forms R-540CNR and R-540CRW.

Column 3 – For each reduced credit that you claimed on your 2014 return, using Forms R-540CRW and R-540CNR, subtract the amount in the "Amount allowed under Act 125" from the amount in the "Amount Prior to Act 125 Reduction" column and enter the result on the appropriate line or credit code under Column 3.

Columns 4 and 5 – To determine the recovery amount to claim in 2017 and 2018, divide Column 3 by three and round to the nearest dollar. Enter the result in both Columns 4 and 5. See example below.

Column 6 – To determine the recovery amount to claim in 2019, subtract Columns 4 and 5 from Column 3. See example below.

Example: Assume Column 3 is \$7. The \$7 divided by three equals \$2.33. The \$2.33 should be rounded to \$2.00 and entered in Columns 4 and 5. Since \$7 minus \$2 minus \$2 equals \$3, \$3 would be entered in Column 6.

IMPORTANT! The amount entered in Column 4 should be reported on your 2017 return, Column 5 on your 2018 return and Column 6 on your 2019 return. Retain copies of this worksheet to attach to your 2018 and 2019 return.

SPECIFIC LINE INSTRUCTIONS

All below references to the 2017 return also include the 2018 and 2019 returns.

SCHEDULE C – NONREFUNDABLE PRIORITY 1 CREDITS

The reduction to the credits on the 2017 Form IT-540, Schedule C was reported on Forms R-540-G1 and R-540CNR for 2014 and prior tax years.

Line 1 – Credit for Taxes Paid to Other States – Any taxes paid to New Hampshire or Tennessee should be separately reported on Line 2.

Column 2 – Enter the total amount from Column 3 of Form R-540-G1.

Column 3 – Subtract the total of Column 3 from the total of Column 6 of Form R-540-G1.

After completing Columns 4 through 6, using the instructions under General Instructions, enter the amount from Column 4 on your 2017 Form IT-540, Schedule C, Line 1B. This amount could be in addition to any credits earned for the 2017 tax year. If for 2017 you are filing a nonresident return, Form IT-540B, and for 2014, you filed a resident return, Form IT-540, on which your credit for taxes paid to other states was reduced, enter the amount from Column 4 on Form IT-540B, Schedule C-NR, code 199.

Line 2 – Credit for Taxes Paid to New Hampshire or Tennessee:

Column 2 – Enter the net income tax liability as reported on the New Hampshire or Tennessee return. This figure does not come from your W-2, 1099R, or W-2G forms. Attach a copy of the other state's return.

Column 3 – Enter the amount from Column 2. See Revenue Information Bulletin 16-052.

After completing Columns 4 through 6, using the instructions under General Instructions, enter the amount from Column 4 on Form IT-540, Schedule C, Line 1B. This amount could be in addition to any credits earned for the 2017 tax year. If for 2017, you are filing a nonresident return, Form IT-540B, and for 2014 you filed a resident return, Form IT-540, on which your credit for taxes paid to other states was reduced, enter the amount from Column 4 on Form IT-540B, Schedule C-NR, code 199.

ADDITIONAL NONREFUNDABLE CREDITS FROM SCHEDULE C

The additional nonrefundable credits that were reduced by Act 125 are referenced individually by a three-digit code on the worksheet. Enter the credit identifying code in Column 1, and the dollar amounts in the appropriate spaces in Columns 2 through 6. Also, enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule C. This amount could be in addition to any credits earned for the 2017 tax year.

REFUNDABLE PRIORITY 2 CREDITS

The reduction to the Louisiana Citizens Insurance Credit and credits on the 2017 Form IT-540, Schedule F were reported on Form R-540CRW for 2014 and prior tax years.

Line 1 – Louisiana Citizens Insurance Credit

After completing Columns 1 through 6 using the instructions under General Instructions, enter the amount from Column 4 on the 2017 Form IT-540, Line 17 or Form IT-540B, Line 17.

SCHEDULE F – REFUNDABLE PRIORITY 2 CREDITS

Lines 2 through 7 are the additional refundable credits that were reduced by Act 125. For each credit, enter the dollar amounts in the appropriate spaces in Columns 2 through 6. Enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule F. This amount could be in addition to any credits earned for the 2017 tax year.

SCHEDULE J –NONREFUNDABLE PRIORITY 3 CREDITS

The reduction to the credits on the 2017 Form IT-540, Schedule J, were reported on Form R-540CNR for 2014 and prior tax years.

The additional nonrefundable credits that were reduced by Act 125 are referenced individually by a three-digit code on the worksheet. Enter the credit identifying code in Column 1, and the dollar amounts in the appropriate spaces in Columns 2 through 6. Enter the credit description, identifying code, and the dollar amount from Column 4 in the appropriate spaces on your 2017 Form IT-540, Schedule J. This amount could be in addition to any credits earned for the 2017 tax year.