DEV ID

2015 LOUISIANA RESIDENT - 2D

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

Taxpayer SSN

Spouse SSN

Telephone

Taxpayer DOB

Spouse DOB

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

			65 or older	Blind	Qualifying Widow(er)	Total of 6A & 6B
6A	X	Yourself				
6B		Spouse				

6C **DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c. **6C**

Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date *(mm/dd/yyyy)*

IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

6D **TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C **6D**

FOR OFFICE USE ONLY

Field Flag

61631

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If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 16.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."	From Louisiana Schedule E, attached	**7**
8A	FEDERAL ITEMIZED DEDUCTIONS		**8A**
8B	FEDERAL STANDARD DEDUCTION		**8B**
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		**8C**
9	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box.		**9**
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."		**10**
11	YOUR LOUISIANA INCOME TAX		**11**

NONREFUNDABLE TAX CREDITS

12A	FEDERAL CHILD CARE CREDIT		**12A**
12B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT		**12B**
12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		**12C**
12D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT **5** **4** **3** **2**		**12D**
12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014		**12E**
13	EDUCATION CREDIT	Number of qualifying dependents	**13**
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11		**14**
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.		**15**
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."		**16**
17	CONSUMER USE TAX	No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	**17**
18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.		**18**

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REFUNDABLE TAX CREDITS

19	2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT	19
19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	19A
19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	19B
20	2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT **5** **4** **3** **2**	20
21	EARNED INCOME CREDIT	21
22	LOUISIANA CITIZENS INSURANCE CREDIT **22A**	22
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23

PAYMENTS

24	**AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.**	24
25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	25
26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015	26
27	AMOUNT PAID WITH EXTENSION REQUEST	27
28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A, 19B, and 22A.	28
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero “0” on Lines 29 through 35 and go to Line 36.	29
30	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	30
31	**ADJUSTED OVERPAYMENT** – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero “0” on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.	31
32	TOTAL DONATIONS – From Schedule D, Line 25	32

REFUND DUE

33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.		33
34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX	**CREDIT**	34
35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. Enter a “2” in box if you want to receive your refund by paper check. Enter a “3” in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check. **If you do not make a refund selection, you will receive your refund by paper check.**	**REFUND**	35

DIRECT DEPOSIT INFORMATION:

Type: Checking Savings

Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number

Account Number

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AMOUNTS DUE LOUISIANA

36	AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here.	**36**
37	**ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND**	**37**
38	**ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND**	**38**
39	**ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION**	**39**
40	**ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND**	**40**
41	INTEREST	**41**
42	DELINQUENT FILING PENALTY	**42**
43	DELINQUENT PAYMENT PENALTY	**43**
44	UNDERPAYMENT PENALTY – If you are a farmer, check the box.	**44**
45	Balance Due Louisiana – Add Lines 36 through 44.	**45**

PAY THIS AMOUNT.
DO NOT SEND CASH.

IMPORTANT!
All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip.
Do not staple.

Status

Contribution and Donation

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature *(If filing jointly, both must sign.)*	Date	Telephone number of paid preparer	Date

Name Address

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2016

Mail to: Department of Revenue

SPEC CODE

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SCHEDULE D – 2015 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 31 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 24, the portion of the overpayment you wish to donate. The total on Line 25 cannot exceed the amount of your overpayment on Line 31 of Form IT-540-2D.

1	**Adjusted Overpayment -** From IT-540-2D, Line 31		**1**

DONATIONS OF LINE 1

2	**The Military Family Assistance Fund**	**2**	14	Louisiana Coalition Against Domestic Violence, Inc.	**14**
3	**Coastal Protection and Restoration Fund**	**3**	15	Decorative Lighting on the Crescent City Connection	**15**
4	**SNAP Fraud and Abuse Detection and Prevention Fund**	**4**	16	Operation and Maintenance of the New Orleans Ferries	**16**
5	The START Program	**5**	17	Louisiana National Guard Honor Guard for Military Funerals	**17**
6	Wildlife Habitat and Natural Heritage Trust Fund	**6**	18	Bastion Community of Resilience	**18**
7	Louisiana Cancer Trust Fund	**7**	19	The Louisiana Youth Leadership Seminar Corporation	**19**
8	Louisiana Animal Welfare Commission	**8**	20	Lighthouse for the Blind in New Orleans	**20**
9	Louisiana Food Bank Association	**9**	21	The Louisiana Association for the Blind	**21**
10	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	**10**	22	Louisiana Center for the Blind	**22**
11	Louisiana Association of United Ways/LA 2-1-1	**11**	23	Affiliated Blind of Louisiana, Inc.	**23**
12	American Red Cross	**12**	24	Louisiana State Troopers Charities, Inc.	**24**
13	Dreams Come True, Inc.	**13**			

25	TOTAL DONATIONS – Add Lines 2 through 24. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 32.	**25**

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SCHEDULE E – 2015 ADJUSTMENTS TO INCOME

Social Security Number

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. Check box if amount is less than zero.	1
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS	2
2A	RECAPTURE OF START CONTRIBUTIONS	2A
3	TOTAL – Add Lines 1, 2, and 2A.	3

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

	Exempt Income Description	Code	Amount
4A			4A
4B			4B
4C			4C
4D			4D
4E			4E
4F			4F
4G			4G
4H			4H
4I	**EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add Lines 4A through 4H.		4I
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME		4J
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.		4K
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.		5A
5B	IRC 280C EXPENSE ADJUSTMENT		5B
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.		5C

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: _____	
Taxable Amount of Social Security.	07E

Description	Code
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
Other Identify: _____	49E

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SCHEDULE F – 2015 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. Enter the reduced credit on Line 1E. **1D** **1E**

Additional Refundable Credits

Enter description and associated code, along with the dollar amounts.

	Credit Description	Code	Amount prior to Reduction	Amount of Credit Claimed
2			2A	2
3			3A	3
4			4A	4
5			5A	5
6			6A	6

7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1E and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. **7**

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6.

8

9

10

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SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the returns filed with the other states must be submitted with this schedule. Complete the table below. Round to the nearest dollar.

Column 1: State	**Column 2:** Income Earned in Other States	**Column 3:** Net Tax Liability Paid to Other States	**Column 4:** Percentage of Income Earned	**Column 5:** Louisiana Tax on Income Earned in Other States	**Column 6:** Credit for Taxes Paid to Other States
1A.	$	$	%	$	$
1B.	$	$	%	$	$
1C.	$	$	%	$	$
1D.	$	$	%	$	$
1E.	$	$	%	$	$
1F.	$	$	%	$	$
1G.	$	$	%	$	$
1H.	$	$	%	$	$
1I. Subtotal from additional worksheet, if applicable.	$	$	%	$	$
1J. **Total** (Add Lines 1A through 1H and 1I, if applicable)	$	$	%	$	$

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J. **1K**

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used. **1L**

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

	Deaf	Loss of Limb	Mentally incapacitated	Blind
2A Yourself	☐	☐	☐	☐
2B Spouse	☐	☐	☐	☐
2C Dependent *	☐	☐	☐	☐

2D Enter the total number of qualifying individuals. Only one credit is allowed per person. **2D**

2E Multiply Line 2D by $72. **2E**

List dependent names here. ➤ _____

*

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400. **3A**

3B Multiply Line 3A by 29 percent. Round to the nearest dollar. **3B**

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A**

4B Multiply Line 4A by 7.2 percent. Enter the result or $18, whichever is less. This credit is limited to $18. **4B**

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SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS (continued)

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
5		5A		5
6		6A		6
7		7A		7
8		8A		8
9		9A		9
10		10A		10
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.			11

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12

13

14

15

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SCHEDULE H – 2015 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet.	1
2	Enter the amount of federal disaster credits allowed by IRS.	2
3	Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.	3

2015 CREDIT CODES

DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F – Credit Codes

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Urban Revitalization	56F
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
Historic Residential	60F
Angel Investor	61F
Musical and Theatrical Productions	62F

Schedule F – Credit Codes

Description	Code
Solar Energy Systems - Non-Leased	64F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business-Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel	71F
Digital Interactive Media and Software	73F
Solar Energy Systems - Leased	74F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F

Schedule G – Credit Codes

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Schedule G – Credit Codes

Description	Code
Neighborhood Assistance	230
Research and Development	231
Cane River Heritage	232
LA Community Economic Development	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Employment of Resident	256
Capital Company	257
LA Community Development Financial Institution (LCDFI)	258
New Markets	259
Brownfields Investor Credit	260
Motion Picture Infrastructure	261
Angel Investor	262
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399

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2015 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

Your Name	Your Social Security Number

I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.

1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to $5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to $5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to $5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.

II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to $5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total *(add amounts in each column)*						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
Deduction per Student – Enter the result or $5,000 whichever is less.						

IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the **Elementary and Secondary School Tuition Deduction** here and on IT-540-2D, Schedule E, code 17E.	$
Enter the **Educational Expenses for Home-Schooled Children Deduction** here and on IT-540-2D, Schedule E, code 18E.	$
Enter the **Educational Expenses for a Quality Public Education Deduction** here and on IT-540-2D, Schedule E, code 19E.	$

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2015 Louisiana Refundable Child Care Credit Worksheet *(For use with Form IT-540-2D)*

Your Name	Social Security Number

Your Federal Adjusted Gross Income must be $25,000 or less in order to complete this form.

1. **Care Provider Information Schedule –** Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See IRS 2015 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D	
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)	
				.00
				.00
				.00
				.00
				.00

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2015 in column G.

E		F	G	
Qualifying person's name First	Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2015 for the person listed in column (E)	
				.00
				.00
				.00
				.00
				.00

3	Add the amounts in column G, Line 2. Do not enter more than $3,000 for one qualifying person or $6,000 for two or more persons. Enter this amount here and on Form IT-540-2D, Line 19A.	3		.00
4	Enter your earned income.	4		.00
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5		.00
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 19B.	6		.00
7	Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1 if filed.	7		.00
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.	8	X ._____	

If Line 7 is: over	but not over	decimal amount
$0	$15,000	.35
$15,000	$17,000	.34
$17,000	$19,000	.33
$19,000	$21,000	.32
$21,000	$23,000	.31
$23,000	$25,000	.30

9	Multiply Line 6 by the decimal amount on Line 8.	9		.00
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50	
11	Enter this amount on Form IT-540-2D, Line 19.	11		.00

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2015 Louisiana Refundable School Readiness Credit Worksheet *(For use with Form IT-540-2D)*

Your Name	Social Security Number

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of $25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540-2D, Line 19.

1. Enter the amount of 2015 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 . . . . . 1 _____ .**00**

   Using the Star Rating of the child care facility that your qualified dependent attended during 2015, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A Quality Rating	B Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

   Five Star Facility _____ and multiply the number by 2.0 . . . . . (i) _____ . _____

   Four Star Facility _____ and multiply the number by 1.5 . . . . . (ii) _____ . _____

   Three Star Facility _____ and multiply the number by 1.0 . . . . . (iii) _____ . _____

   Two Star Facility _____ and multiply the number by .50 . . . . . (iv) _____ . _____

3 Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3 _____ . _____

4 Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540-2D, Line 20. . . . . 4 _____ .**00**

On Form IT-540-2D, Line 20, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2015 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1 Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a, OR Federal Form 1040, Line 66a. . . . . 1 _____ .**00**

2 Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .035**

3 Enter this amount on Form IT-540-2D, Line 21 . . . . . 3 _____ .**00**

DRAFT (10/28/15)