



Social Security Number

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

Mark this box and enter zero "0" on Lines 7 through 17.

7	FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12	7	
8	LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33	8	
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	
10A	FEDERAL ITEMIZED DEDUCTIONS	10A	
10B	FEDERAL STANDARD DEDUCTION	10B	
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR and mark box.	10D	
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	
12	YOUR LOUISIANA INCOME TAX	12	
<b>NONREFUNDABLE TAX CREDITS</b>			
13A	FEDERAL CHILD CARE CREDIT	13A	
13B	2012 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	13B	
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011	13C	
13D	2012 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	13D	
	5 4 3 2		
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011	13E	
14	EDUCATION CREDIT	14	
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	15	
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15.	16	
17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	17	
18	CONSUMER USE TAX	18	
	No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.		
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.	19	



Social Security Number

**REFUNDABLE TAX CREDITS**

20 2012 LOUISIANA REFUNDABLE CHILD CARE CREDIT

20

20A Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.

20A

20B Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.

20B

21 2012 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT

21

5 4 3 2

22 LOUISIANA CITIZENS INSURANCE CREDIT

22

23 OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7

23

**PAYMENTS**

24 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2012 – Attach Forms W-2 and 1099.

24

25 AMOUNT OF CREDIT CARRIED FORWARD FROM 2011

25

26 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING  
Enter name of partnership.

26

27 AMOUNT OF ESTIMATED PAYMENTS FOR 2012

27

28 AMOUNT PAID WITH EXTENSION REQUEST

28

29 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, and 21 through 28.  
Do not include amounts on Line 20A and 20B.

29

30 OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.

30

31 UNDERPAYMENT PENALTY – If you are a farmer, check the box.

31

32 ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37.

32

33 TOTAL DONATIONS – From Schedule D-NR, Line 20

33

**REFUND DUE**

34 SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.

34

35 AMOUNT OF LINE 34 TO BE CREDITED TO 2013 INCOME TAX

CREDIT

35

36 AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34. Use Address 2 below.  
Enter a "1" in box if you want to receive your refund on a MyRefund Card.  
Enter a "2" in box if you want to receive your refund by paper check.  
If you do not make a refund selection, you will receive your refund on a MyRefund Card.

REFUND

36



Social Security Number

AMOUNTS DUE LOUISIANA

- 37 AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and enter the balance here.
- 38 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND
- 39 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND
- 40 ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND
- 41 ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION
- 42 INTEREST
- 43 DELINQUENT FILING PENALTY
- 44 DELINQUENT PAYMENT PENALTY
- 45 UNDERPAYMENT PENALTY – If you are a farmer, check the box.
- 46 BALANCE DUE LOUISIANA – Add Lines 37 through 45.

37 38 39 40 41 42 43 44 45 46

[Redacted input fields for lines 37-46]

PAY THIS AMOUNT.  
DO NOT SEND CASH.

2-D Barcode Area

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 in order 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 use of an Electronic Access Card (prepaid card).

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

FOR OFFICE USE ONLY

Field Flag

[Grid of boxes for office use]

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return  
Calendar year return due 5/15/2012

Mail to: Department of Revenue

SPEC CODE



6393

Social Security Number

### SCHEDULE D-NR – 2012 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 32 of Form IT-540B-2D to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

1	<b>Adjusted Overpayment-</b> From IT-540B-2D, Line 32	1	
2	<b>The Military Family Assistance Fund</b>	2	
3	<b>Coastal Protection and Restoration Fund</b>	3	
4	The START Program	4	
5	Wildlife Habitat and Natural Heritage Trust Fund	5	
6	Louisiana Prostate Cancer Trust Fund	6	
7	Louisiana Animal Welfare Commission	7	
8	National Lung Cancer Partnership	8	
9	Louisiana Chapter of the National Multiple Sclerosis Society Fund	9	
10	Louisiana Food Bank Association	10	
11	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	11	
12	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	12	
13	Louisiana Association of United Ways/LA 2-1-1	13	
14	Center of Excellence for Autism Spectrum Disorder	14	
15	Alliance for the Advancement of End of Life Care	15	
16	American Red Cross	16	
17	New Opportunities Waiver Fund	17	
18	Friends of Palmetto Island State Park	18	
19	Dreams Come True, Inc.	19	
20	<b>TOTAL DONATIONS</b> – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33.	20	



Social Security Number

**SCHEDULE F-NR – 2012 REFUNDABLE TAX CREDITS**

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

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

1D

**Additional Refundable Credits**

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

Credit Description	Code	Amount of Credit Claimed
2	2	
3	3	
4	4	
5	5	
6	6	
7 <b>OTHER REFUNDABLE TAX CREDITS</b> - Add Lines 1D, and 2 through 6. Also, enter this amount on Form IT-540B, Line 23.	7	

**SCHEDULE H-NR – 2012 MODIFIED FEDERAL INCOME TAX DEDUCTION**

1 Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55.

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-540B-2D, Line 10D.

3



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**SCHEDULE G-NR – 2012 NONREFUNDABLE TAX CREDITS**

**1 CREDIT FOR CERTAIN DISABILITIES** - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 19 for definitions of these disabilities.

	Deaf	Loss of Limb	Mentally incapacitated	Blind	1D	1E
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter the total number of qualifying individuals. Only one credit is allowed per person.	Multiply Line 1D by \$100.
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

\* List dependent names here. >

**2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS**

2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A
2B	Multiply Line 2A by 40 percent.	2B

**3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS**

3A	Enter the amount of eligible federal credits.	3A
3B	Multiply Line 3A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25.	3B

**Additional NONRefundable Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
4		
5		
6		
7		
8		
9		
10	<b>OTHER NONREFUNDABLE TAX CREDITS</b> – Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B-2D, Line 15.	



**CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule F-NR – 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 G-NR – 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
Dedicated Research. . . . .	220
New Jobs Credit. . . . .	224
Refunds by Utilities. . . . .	226
Eligible Re-entrants . . . . .	228

**Schedule F-NR – Credit Codes**

Description	Code
Wind and Solar Energy Systems . . . . .	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
Sugarcane Trailer Conversion or Acquisition. . . . .	69F
Retention and Modernization . . . . .	70F
Conversion of Vehicle to Alternative Fuel . . . . .	71F
Research and Development. . . . .	72F
Digital Interactive Media and Software. . . . .	73F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	80F

**Schedule G-NR – Credit Codes**

Description	Code
Neighborhood Assistance . . . . .	230
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

**2012 Nonresident and Part-Year Resident (NPR) Worksheet**

		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	<b>Adjusted Gross Income</b> – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B-2D, Line 7. The amount shown in the <b>Federal column</b> should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		

**2012 Adjustments to Income**

**Additions**

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14.		

**Subtractions**

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280C Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	<b>Total Exempt Income</b> – Add lines 16 through 31.		
33	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8.		



**2012 Louisiana School Expense Deduction Worksheet** (For use with Form IT-540B-2D)

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. 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 student 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 <i>(add amounts in each column)</i>						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – 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 total <b>Elementary and Secondary School Tuition Deduction</b> .	\$
Enter the total <b>Educational Expenses for Home-Schooled Children Deduction</b> .	\$
Enter the total <b>Educational Expenses for a Quality Public Education Deduction</b> .	\$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





**2012 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540B-2D)

Your name	Social Security Number
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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 \$25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. 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 Quality Star Rating, and the rating award date.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 20.**

1. Enter the amount of 2012 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 \_\_\_\_\_ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2012, 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 here. Be sure to include the decimal. . . . . 3 \_\_\_\_\_ . \_\_\_\_\_
4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B-2D, Line 21. . . . . 4 \_\_\_\_\_ . **00**

On Form IT-540B-2D, Line 21, 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.

