

IT-540B-2D (Page 1 of 4)
**2014 LOUISIANA NONRESIDENT
AND PART-YEAR RESIDENT - 2D**

DEV ID

| | | | | |
|----|-----------------|--------------|--------------|------------|
| 8 | Name Change | | Taxpayer SSN | |
| 10 | Decedent Filing | | Spouse SSN | |
| 12 | Spouse Decedent | | | |
| 14 | Amended Return | | Telephone | |
| 16 | NOL Carryback | | | |
| 18 | | 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:

| | | | | |
|----|--|--------------------------------------|--------------------------------|------------------|
| 6A | <input checked="" type="checkbox"/> Yourself | <input type="checkbox"/> 65 or older | <input type="checkbox"/> Blind | Total of 6A & 6B |
| 6B | <input type="checkbox"/> Spouse | <input type="checkbox"/> 65 or older | <input type="checkbox"/> Blind | |

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.

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

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



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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

NONREFUNDABLE TAX CREDITS

13A FEDERAL CHILD CARE CREDIT 13A

13B 2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT 13B

13C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 13C

13D 2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT 13D

5 4 3 2

13E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 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 No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2. 18

19 TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 17 and 18. 19



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Social Security Number

REFUNDABLE TAX CREDITS

20 2014 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 2014 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 2014 - Attach Forms W-2 and 1099.

24

25 AMOUNT OF CREDIT CARRIED FORWARD FROM 2013

25

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

26

27 AMOUNT OF ESTIMATED PAYMENTS FOR 2014

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 26

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 2015 INCOME TAX

CREDIT

35

36 AMOUNT TO BE REFUNDED - Subtract Line 35 from 34.
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.
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

36

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



61583

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. | 37 | |
| 38 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 38 | |
| 39 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 39 | |
| 40 | ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND | 40 | |
| 41 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 41 | |
| 42 | ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND | 42 | |
| 43 | INTEREST | 43 | |
| 44 | DELINQUENT FILING PENALTY | 44 | |
| 45 | DELINQUENT PAYMENT PENALTY | 45 | |
| 46 | UNDERPAYMENT PENALTY – If you are a farmer, check the box. | 46 | |
| 47 | BALANCE DUE LOUISIANA – Add Lines 37 through 46. | 47 | |

**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.

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 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 36.

| | | | |
|---|------|--|------|
| 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

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2014

Mail to: Department of Revenue

SPEC CODE



61584

Social Security Number

SCHEDULE D-NR – 2014 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 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 32 of Form IT-540B-2D.

| | | | | | | | |
|----|---|----|--|--|----|--|----|
| 1 | Adjusted Overpayment - From Form IT-540B-2D, Line 32 | | | | 1 | | |
| 2 | The Military Family Assistance Fund | 2 | | | 14 | Louisiana Association of United Ways/LA 2-1-1 | 14 |
| 3 | Coastal Protection and Restoration Fund | 3 | | | 15 | Center of Excellence for Autism Spectrum Disorder | 15 |
| 4 | SNAP Fraud and Abuse Detection and Prevention Fund | 4 | | | 16 | Alliance for the Advancement of End of Life Care | 16 |
| 5 | The START Program | 5 | | | 17 | American Red Cross | 17 |
| 6 | Wildlife Habitat and Natural Heritage Trust Fund | 6 | | | 18 | New Opportunities Waiver Fund | 18 |
| 7 | Louisiana Cancer Trust Fund | 7 | | | 19 | Friends of Palmetto Island State Park | 19 |
| 8 | Louisiana Animal Welfare Commission | 8 | | | 20 | Dreams Come True, Inc. | 20 |
| 9 | National Lung Cancer Partnership | 9 | | | 21 | Louisiana Coalition Against Domestic Violence, Inc. | 21 |
| 10 | National Multiple Sclerosis Society Fund | 10 | | | 22 | Decorative Lighting on the Crescent City Connection | 22 |
| 11 | Louisiana Food Bank Association | 11 | | | 23 | Operation and Maintenance of the New Orleans Ferries | 23 |
| 12 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission | 12 | | | 24 | Louisiana National Guard Honor Guard for Military Funerals | 24 |
| 13 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana | 13 | | | 25 | Bastion Community of Resilience | 25 |
| 26 | TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 33. | | | | 26 | | |



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Social Security Number

SCHEDULE F-NR – 2014 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 OTHER REFUNDABLE TAX CREDITS - Add Lines 1D and 2 through 6. Also, enter this amount on Form IT-540B, Line 23. | 7 | |

SCHEDULE H-NR – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

1 Enter the amount of your federal income tax liability 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-540B-2D, Line 10D.

3



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Social Security Number

SCHEDULE G-NR – 2014 NONREFUNDABLE TAX CREDITS

1 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 | 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

| Credit Description | Credit Code | Amount of Credit Claimed |
|--------------------|-------------|--------------------------|
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |

10 OTHER NONREFUNDABLE TAX CREDITS -- Add Lines 1E, 2B, 3B, and 4 through 9. Enter the result here and on Form IT-540B-2D, Line 15.



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2014 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 |
| New Jobs Credit. | 224 |
| Refunds by Utilities. | 226 |
| Eligible Re-entrants | 228 |

Schedule F-NR – 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 |
| Research and Development. | 72F |
| 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-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 |

2014 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 through 9 for each column. | | |
| 11 | Total Adjustments to Income | | |
| 12 | Adjusted Gross Income – 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 Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. | | |

2014 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 | Total Exempt Income – Add lines 16 through 31. | | |
| 33 | LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and enter here and on IT-540B-2D, Line 8. | | |



2014 Louisiana School Expense Deduction Worksheet (For use with Form IT-540B-2D)

| | |
|-----------|-----------------------------|
| Your Name | Your Social Security Number |
|-----------|-----------------------------|

- 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% |
| 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 total Elementary and Secondary School Tuition Deduction. | \$ |
| Enter the total Educational Expenses for Home-Schooled Children Deduction. | \$ |
| Enter the total Educational Expenses for a Quality Public Education Deduction. | \$ |
| Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29. | \$ |



2014 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B-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 \$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-2D, Line 20.

1. Enter the amount of 2014 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 2014, 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.

