

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

DEV ID

Name
Change

Taxpayer SSN

Decedent
Filing

Spouse SSN

Spouse
Decedent

Amended
Return

Telephone

NOL
Carryback

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	65 or older	Blind
6B	<input type="checkbox"/> Spouse	65 or older	Blind

Total of
6A & 6B

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



61581

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	<input type="checkbox"/>	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.	<input type="checkbox"/>	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	



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 26
Enter name of partnership. _____
- 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. 36
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.

DIRECT DEPOSIT INFORMATION:

<p>Type: Checking Savings</p> <p>Routing Number</p>	<p>Will this refund be forwarded to a financial institution located outside the United States? Yes No</p> <p>Account Number</p>
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Social Security Number

- 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.**

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

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	



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		1D
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.		
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E Multiply Line 1D by \$100.		1E
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 Code	Amount of Credit Claimed
Credit Description		
4 _____		4
5 _____		5
6 _____		6
7 _____		7
8 _____		8
9 _____		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. 10



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
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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%
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 Child Care Credit Worksheet (For use with Form IT-540B-2D)

Your name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form.

1. Care Provider Information Schedule – Complete columns A through D for each person or organization that provided the 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 the IRS 2014 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. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

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 2014 in column G.

E		F	G
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2013 for the person listed in column E
First	Last		
			.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-540B-2D, Line 20A.	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. Also enter this amount on Form IT-540B-2D, Line 20B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Line 7 is:</th> <th style="text-align: left; border-bottom: 1px solid black;">over</th> <th style="text-align: left; border-bottom: 1px solid black;">but not over</th> <th style="text-align: left; border-bottom: 1px solid black;">decimal amount</th> </tr> <tr> <td> </td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td> </td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td> </td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td> </td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td> </td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td> </td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </table>	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	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 and enter the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50																												
11	Enter this amount on Form IT-540B-2D, Line 20.	11	.00																												



2014 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-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.

