

IT-540B-2D (Page 1 of 4)
**2015 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

FOR OFFICE USE ONLY

Field Flag

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

61681



Social Security Number

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 20
- 5 4 3 2
- 21 LOUISIANA CITIZENS INSURANCE CREDIT 21A 21
- 22 OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7 22

PAYMENTS

- 23 **AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.** 23
- 24 AMOUNT OF CREDIT CARRIED FORWARD FROM 2014 24
- 25 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING 25
Enter name of partnership. _____
- 26 AMOUNT OF ESTIMATED PAYMENTS 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 Line 19A, 19B, and 21A.** 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, check 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-NR, Line 25** 32

REFUND DUE

- 33 **SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.** 33
- 34 **AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX** 34
CREDIT
- 35 **AMOUNT TO BE REFUNDED – Subtract Line 34 from 33.** 35
REFUND
- 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:**

| | | | | | |
|--------------|----------------|---------|---|-----|----|
| Type: | Checking | Savings | Will this refund be forwarded to a financial institution located outside the United States? | Yes | No |
| | Routing Number | | Account Number | | |



Social Security Number

- 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**



61684

SCHEDULE D-NR – 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-540B-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-540B-2D.

| | | | | | |
|----|--|----|----|--|----|
| 1 | Adjusted Overpayment - From Form IT-540B-2D, Line 31 | 1 | | 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-540B-2D, Line 32. | | | 25 | |



SCHEDULE G-NR – 2015 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 \$72. | | 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 29 percent. 2B

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

3A Enter the amount of eligible federal credits. 3A

3B Multiply Line 3A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18. 3B

Additional Nonrefundable Credits

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

| | Credit Description | Code | Amount prior to Reduction | Amount of Credit Claimed |
|---|--------------------|------|---------------------------|--------------------------|
| 4 | _____ | 4A | | 4 |
| 5 | _____ | 5A | | 5 |
| 6 | _____ | 6A | | 6 |
| 7 | _____ | 7A | | 7 |
| 8 | _____ | 8A | | 8 |
| 9 | _____ | 9A | | 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 14. 10

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 11 through 14, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 4 through 9. 11

12

13

14





Social Security Number



SCHEDULE H-NR – 2015 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 |



2015 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. | | |

2015 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. | | |



2015 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. | \$ |



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

| | |
|-----------|------------------------|
| Your name | Social Security Number |
|-----------|------------------------|

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 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. 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 2015 in column G.

| E | | F | G |
|--------------------------|------|--|--|
| Qualifying person's name | | Qualifying person's Social Security Number | Qualified expenses you incurred and paid in 2015 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 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. Also enter this amount on Form IT-540B-2D, Line 19B. | 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 19. | 11 | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



2015 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 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 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 19.

1. Enter the amount of 2015 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 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 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 20. 4 _____ . **00**

On Form IT-540B-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.

