

Mark Box:

IT-540 WEB (Page 1 of 4)

IMPORTANT!

You must enter your SSN below in the same order as shown on your federal return.

Name
Change ☐Decedent
Filing ☐Spouse
Decedent ☐Address
Change ☐Amended
Return ☐NOL
Carryback ☐2015 Legislation Recovery ☐**2017 LOUISIANA RESIDENT**

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your
SSNSpouse's
SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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 ☒ Yourself65 or
older

Blind

Qualifying
Widow(er)Total of
6A & 6B6B ☐ Spouse65 or
older

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, in the boxes here.**6C**

First Name	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**WEB****61815**

Enter your Social Security Number. If you are not required to file a federal return, indicate wages here.                      

Enter your Social Security Number.

23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20.	
24	CONSUMER USE TAX – You must mark one of these boxes.	☐ No use tax due.
		☐ Amount from the Consumer Use Tax Worksheet.
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.	

26	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.	26
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	27

PAYMENTS										
28	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.	28								
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2016	29								
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2017	30								
31	AMOUNT PAID WITH EXTENSION REQUEST	31								

32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 31.	32
33	OVERPAYMENT – If Line 32 is greater than Line 25, subtract Line 25 from Line 32. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 40.	33
34	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form R-210R. If you are a farmer, check the box.	34
35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33, and enter on Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line 34, and enter the balance on Line 40.	35
36	TOTAL DONATIONS – From Schedule D, Line 24	36

[illegible]

COMPLETE AND SIGN RETURN ON NEXT PAGE.



Enter the first 4 letters of your last name in these boxes.

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Enter your Social Security Number. 

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AMOUNTS DUE LOUISIANA	40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00								
	41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00								
	42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00								
	43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00								
44	INTEREST – From the Interest Calculation Worksheet, page 13, Line 5. 	44	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00									
45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 13, Line 7.	45	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00									
46	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 13, Line 7.	46	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00									
47	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form R-210R. If you are a farmer, check the box. ☐	47	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00									
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47. If mailing to LDR, use address 1 below. For electronic payment options, see page 1 of the instructions.	48	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> 00									

PAY THIS AMOUNT.**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.**DO NOT SEND CASH.**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 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 39.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed
	Firm's Name ➤			Firm's EIN ➤	
	Firm's Address ➤			Telephone ➤	

Enter the first 4 letters of your
last name in these boxes.

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Individual Income Tax Return
Calendar year return due 5/15/2018

{ Address }

1

Mail Balance Due Return with Payment
TO: Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550

2

Mail All Other Individual Income Tax Returns
TO: Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

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Social Security Number, PTIN, or
FEIN of paid preparer

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1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule.

1A

1B

		Deaf	Loss of Limb	Mentally Incapacitated	Blind			
2A	Yourself					2D	Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D
2B	Spouse					2E	Multiply Line 2D by \$72.	.
2C	Dependent *							
*	List dependent names here. ➤							

3A

3B [][] , [][] . [00]

4A

4B

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 5*.

Amount of Credit Claimed

5				5							
6				6							
7				7							
8				8							
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B and 5 through 8. Also, enter this amount on Form IT-540, Line 12.										

Description	Code
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199



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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 35 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 23, the portion of the overpayment you wish to donate. The total on Line 24 cannot exceed the amount of your overpayment on Line 35 of Form IT-540.

1	Adjusted Overpayment – From IT-540, Line 35		1	[][][], [][][] . [][]
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DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2		DONATIONS OF LINE 1	13	The Louisiana Youth Leadership Seminar Corporation	13	
	3	Coastal Protection and Restoration Fund	3			14	Lighthouse for the Blind in New Orleans	14	
	4	The START Program	4			15	The Louisiana Association for the Blind	15	
	5	Wildlife Habitat and Natural Heritage Trust Fund	5			16	Louisiana Center for the Blind	16	
	6	Louisiana Cancer Trust Fund	6			17	Affiliated Blind of Louisiana, Inc.	17	
	7	Louisiana Pet Overpopulation Advisory Council	7			18	Louisiana State Troopers Charities, Inc.	18	
	8	Louisiana Food Bank Association	8			19	Friends of Palmetto State Park	19	
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9			20	The American Rose Society	20	
	10	Louisiana Association of United Ways/LA 2-1-1	10			21	The Extra Mile	21	
	11	American Red Cross	11			22	Louisiana Naval War Memorial Commission; U.S.S. KIDD	22	
12	Louisiana National Guard Honor Guard for Military Funerals	12		23	Children's Therapeutic Services at the Emerge Center	23			

24 TOTAL DONATIONS – Add Lines 2 through 23. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 36.



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Enter your Social Security Number.

Amount

4A		E	4A						00
4B		E	4B						00
4C		E	4C						00
4D		E	4D						00
4E		E	4E						00
4F		E	4F						00
4G		E	4G						00
4H		E	4H						00
4I	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.								00
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2, see instructions.								00
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.								00
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.								00
5B	IRC 280C EXPENSE ADJUSTMENT								00
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Also, enter this amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating that Schedule E was used.								00

Description - See instructions beginning on page 6.	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired _____</i>	02E
Louisiana State Teachers' Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	03E
Federal Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	04E
Other Retirement Benefits <i>Provide name or statute: _____</i> <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	05E
Annual Retirement Income Exemption for Taxpayers 65 or over <i>Provide name of pension or annuity: _____</i>	06E
Taxable Amount of Social Security	07E
Native American Income	08E

Description - See instructions beginning on page 6.	Code
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Other, <i>see instructions, page 8.</i> Identify:	49E



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ATTACH TO RETURN IF COMPLETED.

2017 Louisiana School Expense Deduction Worksheet

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. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information.
- 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.
 - 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.
 - Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

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

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

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

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

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



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

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

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

Dependent name _____

Dependent name _____

Dependent name _____

Dependent name _____

Date of Birth (MM/DD/YYYY) _____

Date of Birth (MM/DD/YYYY) _____

Date of Birth (MM/DD/YYYY) _____

Date of Birth (MM/DD/YYYY) _____

1D

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 9*.

Credit Description		Credit Code	Amount of Credit Claimed
2		F	2 , .
3		F	3 , .
4		F	4 , .
5		F	5 , .
6		F	6 , .

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See instructions beginning on page 9.

Credit Description	Credit Code	Amount of Credit Claimed
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[illegible]SEE CREDIT CODES ON NEXT PAGE 

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Enter your Social Security Number.

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Milk Producers	58F	School Readiness Child Care Directors and Staff	66F	Retention and Modernization	70F
Telephone Company Property	54F	Technology Commercialization	59F	School Readiness Business – Supported Child Care	67F	Conversion of Vehicle to Alternative Fuel	71F
Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Digital Interactive Media & Software	73F
Urban Revitalization	56F	School Readiness Child Care Provider	65F			Solar Energy Systems – Leased	74F
Mentor-Protégé	57F					Other Refundable Credit	80F

*** Schedule G omitted on purpose ***

[illegible]

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 10*.

Credit Description		Credit Code	Amount of Credit Claimed	
1		F	1	, , .
2		F	2	, , .
3		F	3	, , .
4		F	4	, , .
5		F	5	, , .
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540, Line 27.		6	, , .

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE J – 2017 NONREFUNDABLE PRIORITY 3 CREDITS**Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 31, or Federal Form 1040, Line 49. This amount will be used to compute your 2017 Louisiana Nonrefundable Child Care Credit.
2	2017 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet.
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016 – See Nonrefundable Child Care Credit Worksheet.
4	2017 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable School Readiness Credit Worksheet. 5 4 3 2
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016 – See Nonrefundable School Readiness Credit Worksheet.

1	
2	
3	
4	
5	

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 11.

	Credit Description	Credit Code	Amount of Credit Claimed
6			6
7			7
8			8
9			9
10			10
11			11

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Description	Code
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
Inventory Tax Credit Carried Forward and ITEP	218

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	219
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Research and Development	231
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240

Description	Code
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

CONTINUE ON NEXT PAGE.

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Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135. See *instructions* beginning on page 11.

Credit Description		Credit Code	Amount of Credit Claimed
12			12
12A			
13			13
13A			
14			14
14A			
15			15
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 22.		16

Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2017 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

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

Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 14.

- 1. Care Provider Information Schedule** – Complete columns A through E for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2017 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.**

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

- 2.** For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H. See the definitions on page 14 for information on Qualified Expenses.

F	G	H
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2017 for the person listed in column (F)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 14A.	3		.00																												
4	Enter your earned income. See the definitions on page 14.	4		.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5		.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 14B.	6		.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7		.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table><tr><td>If Line 7 is:</td><td>over</td><td>but not over</td><td>decimal amount</td></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.	9		.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																													
11	Enter this amount on Form IT-540, Line 14.	11		.00																												



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2017 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540)

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 of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. You must enter the facility license number in column D on Line 1 of the 2017 Louisiana Refundable Child Care Credit Worksheet to receive this credit.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 14.

1. Enter the amount of 2017 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 17, Line 11 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

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

Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 15. 4 _____ . **00**

On Form IT-540, Line 15 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.

2017 Louisiana Earned Income Credit Worksheet

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

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

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a, OR Federal Form 1040, Line 66a. 1 _____ . **00**
2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**
3. Enter this amount on Form IT-540, Line 16 3 _____ . **00**



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2017 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)												
1	Enter Federal Child Care Credit from Federal Form 1040, Line 49 or Federal Form 1040A, Line 31.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table border="1"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2017. Proceed to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2017.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540, Line 20.	3		.00								
4	If Line 3 is less than or equal to zero, your entire Child Care Credit for 2017 (Line 2 or 2A above) will be carried forward to 2018. Also, any available carryforward from 2013 through 2016 will be carried forward to 2018. If Line 3 above is less than or equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2013 through 2016 utilized for 2017.												
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00								
6	Enter the amount of any Child Care Credit Carryforward from 2013 through 2016.	6		.00								
7	Subtract Line 6 from Line 5.	7		.00								
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2017 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540, Schedule J, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2013 through 2016 that can be carried forward to 2018. Also, your entire Child Care Credit for 2017 (Line 2 or 2A above) will be carried forward to 2018. Stop here; you are finished with the worksheet.	8		.00								
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2013 through 2016 plus any amount of your 2017 Child Care Credit.												
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540, Schedule J, Line 3.	9										
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00								
11	Enter the amount of your 2017 Child Care Credit (Line 2 or Line 2A above).	11		.00								
12	Subtract Line 11 from Line 10.	12		.00								
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2017 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540, Schedule J, Line 2. Stop here; you are finished with the worksheet.	13										
Use Line 14 to determine what amount of your 2017 Child Care Credit you can claim.												
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2017 Child Care Credit. Enter the amount from Line 10 above on Form IT-540, Schedule J, Line 2.	14										
Use Line 15 to determine the amount of your 2017 Child Care Credit to be carried forward to 2018.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2018. Enter the result here and keep this amount for your records.	15		.00								

2017 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

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 GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Rating, and the rating award date.

1	Enter the amount of 2017 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, 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) _____ . _____ On Form IT-540, Schedule J, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here. This is your available Nonrefundable School Readiness Credit for 2017.	4		.00
5	Enter the amount from Form IT-540, Line 20.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Schedule J, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2017 (Line 4) will be carried forward to 2018. Also, any available carryforward from 2013 through 2016 will be carried forward to 2018. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Schedule J, Lines 4 and 5. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2013 through 2016 utilized for 2017.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2013 through 2016.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2017 is equal to Line 9. Enter the amount from Line 9 on Form IT-540 Schedule J, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2013 through 2016 that can be carried forward to 2018. Also, your entire School Readiness Credit for 2017 (Line 4) will be carried forward to 2018. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2013 through 2016 plus any amount of your 2017 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540 Schedule J, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2017 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2017 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Schedule J, Line 4. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2017 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2017 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Schedule J, Line 4.			
Use Line 19 to determine the amount of your 2017 School Readiness Credit to be carried forward to 2018.				
19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2018. Enter the result here and keep this amount for your records.	19		.00