

IT-540B-2D (Page 1 of 4)
**2017 LOUISIANA NONRESIDENT
 AND PART-YEAR RESIDENT - 2D**

DEV ID

Name
Change

Decedent
Filing

Spouse
Decedent

Address
Change

Amended
Return

NOL
Carryback

MSRA

Taxpayer DOB

Spouse DOB

Taxpayer SSN

Spouse SSN

Telephone

2015 Legislation Recovery

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

--	--	--	--	--	--

61881

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

Mark this box and enter zero "0" on Lines 7 through 14.

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 Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS.	1		2		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 zero "0".					11
12	YOUR LOUISIANA INCOME TAX					12
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8					13
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If less than zero, enter zero "0".					14
15	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11					15
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.					15A
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.					15B
16	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDITS – From Refundable School Readiness Credit Worksheet, Line 4					16
		5	4	3	2	
17	LOUISIANA CITIZENS INSURANCE CREDIT			17A		17
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10					18
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A.					19
20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS					20
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS					21



22	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16		22
23	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero or you are not required to file a federal return, enter zero “0”.		23
24	CONSUMER USE TAX for purchases on or after April 1, 2016	No use tax due.	
		Amount from the Consumer Use Tax Worksheet.	24
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 and 24.		25
26	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.		26
27	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6		27
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 PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		30
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2017		31
32	AMOUNT PAID WITH EXTENSION REQUEST		32
33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.		33
34	OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Otherwise, enter zero “0” on Lines 34 through 40 and go to Line 41.		34
35	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.		35
36	ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34 and enter the result here. If Line 35 is greater than Line 34, enter zero “0” on Lines 36 through 40, subtract Line 34 from Line 35, and enter the balance on Line 41.		36
37	TOTAL DONATIONS – From Schedule D-NR, Line 24		37
38	SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.		38
39	AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX	CREDIT	39
40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. 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 the information below. If the information is unreadable, you will receive your refund by paper check.	REFUND	40
	If you are filing for the first time or 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

AMOUNTS DUE LOUISIANA

41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25 and enter the balance here.	41
42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42
43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43
44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44
45	INTEREST	45
46	DELINQUENT FILING PENALTY	46
47	DELINQUENT PAYMENT PENALTY	47
48	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	48
49	BALANCE DUE LOUISIANA – Add Lines 41 through 48.	49

**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

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 40.

Your Signature	Date (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
----------------	-------------------	---	-------------------

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤				Firm's EIN ➤	
	Firm's Address ➤				Telephone ➤	

Name

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

Mail to: Department of Revenue

SSN, PTIN, or FEIN
of paid preparer



SCHEDULE C-NR – 2017 NONREFUNDABLE PRIORITY 1 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.
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 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B

Additional Nonrefundable Priority 1 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed
4	_____		4
5	_____		5
6	_____		6
7	_____		7
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B-2D, Line 13.		8



SCHEDULE D-NR – 2017 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 36 of Form IT-540B-2D 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 36 of Form IT-540B-2D.

1	Adjusted Overpayment - From Form IT-540B-2D, Line 36			1	
2	The Military Family Assistance Fund	2	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 Palmeto 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-540B-2D, Line 37.		24		



SCHEDULE F-NR – 2017 REFUNDABLE PRIORITY 2 CREDITS

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 _____

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 amount of the credit for fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1D

Additional Refundable Priority 2 Credits

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

Credit Description	Credit Code	Amount of Credit Claimed
2 _____	2	
3 _____	3	
4 _____	4	
5 _____	5	
6 _____	6	

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed.

Credit Description	Credit Code	Amount of Credit Claimed
7 Musical and Theatrical Production	62F	7
7A		
8 Musical and Theatrical Production	62F	8
8A		
9 Musical and Theatrical Production	62F	9
9A		
10 OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Enter the result here and on Form IT-540-2D, Line 18.		10



*** Schedule G omitted on purpose ***

SCHEDULE H-NR – 2017 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

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed
1	_____		1
2	_____		2
3	_____		3
4	_____		4
5	_____		5
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Enter the result here and on Form IT-540B-2D, Line 27.		6



Social Security Number

SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1
2	2017 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	3
4	2017 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4
	5 4 3 2	
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016	5

Additional Nonrefundable Priority 3 Credits

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

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



SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS ...continued

Transferable, Nonrefundable Priority 3 Credits

Enter credit description, associated code, along with the dollar amount of credit claimed and the State Certification Number from Form R-6135.

	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 IT-540B-2D, Line 22.	16	



2017 CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule C-NR – Nonrefundable Priority 1 Credits

Description	Code	Description	Code
Education Credit Act 125 Recovery	099	Bulletproof Vest	135
Premium Tax	100	Nonviolent Offenders	140
Commercial Fishing	105	Owner of Newly Constructed Accessible Home	145
Family Responsibility	110	Qualified Playgrounds	150
Small Town Doctor/Dentist	115	Debt Issuance	155
Bone Marrow	120	Donations of Materials, Equipment, Advisors, Instructors	175
Law Enforcement Education	125	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	199
First Time Drug Offenders	130		

Schedule F-NR – Refundable Priority 2 Credits

Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	School Readiness Business-Supported Child Care	67F
Telephone Company Property	54F	School Readiness Fees and Grants to Resource and Referral Agencies	68F
Prison Industry Enhancement	55F	Retention and Modernization	70F
Urban Revitalization	56F	Conversion of Vehicle to Alternative Fuel	71F
Mentor-Protégé	57F	Digital Interactive Media and Software	73F
Milk Producers	58F	Solar Energy Systems – Leased (This credit can only be claimed on an electronically filed return.)	74F
Technology Commercialization	59F	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F
Historic Residential	60F		
School Readiness Child Care Provider	65F		
School Readiness Child Care Directors and Staff	66F		

Schedule F-NR – Transferable, Refundable Priority 2 Credits

Description	Code
Musical and Theatrical Productions	62F

Schedule I-NR – Refundable Priority 4 Credits

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

Schedule J-NR – Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Atchafalaya Trace	200	Research and Development	231
Organ Donation	202	Cane River Heritage	232
Household Expense for Physically and Mentally Incapable Persons	204	LA Community Economic Development	234
Previously Unemployed	208	Apprenticeship	236
Recycling Credit	210	Ports of Louisiana Investor	238
Basic Skills Training	212	Ports of Louisiana Import Export Cargo	240
Inventory Tax Credit Carried Forward and ITEP	218	Biomed/University Research	300
Ad Valorem Natural Gas Credit Carried Forward	219	Tax Equalization	305
New Jobs Credit	224	Manufacturing Establishments	310
Refunds by Utilities	226	Enterprise Zone	315
Eligible Re-entrants	228	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399
Neighborhood Assistance	230		

Schedule J-NR – Transferable, Nonrefundable Priority 3 Credits

Description	Code	Description	Code
Motion Picture Investment	251	New Markets	259
Research and Development	252	Brownfields Investor	260
Historic Structures	253	Motion Picture Infrastructure	261
Digital Interactive Media	254	Angel Investor	262
Capital Company	257	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	299
LA Community Development Financial Institution (LCDFI)	258		

2017 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.		

2017 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.		



2017 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.	\$



2017 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 E 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. 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 the 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. 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	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.

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-540B-2D, Line 15A.	3		.00																											
4	Enter your earned income. See the definitions on page 12.	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 15B.	6		.00																											
7	Enter your Federal Adjusted Gross Income from Form IT-540B-2D, Line 7, or Nonresident Part-year Resident Worksheet, Federal column, Line 12 if filed.	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;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <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> </tbody> </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-540B-2D, Line 15.	11		.00																											



2017 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 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.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2017 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 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-540B-2D, Line 16. 4 _____ . **00**

On Form IT-540B-2D, Line 16, 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.

