

# Name Change 2017 LOUISIANA RESIDENT - 2D

Decedent Filing \_\_\_\_\_ Taxpayer SSN \_\_\_\_\_

Spouse Decedent \_\_\_\_\_ Spouse SSN \_\_\_\_\_

Address Change \_\_\_\_\_

Amended Return \_\_\_\_\_ Telephone \_\_\_\_\_

NOL Carryback \_\_\_\_\_ Taxpayer DOB \_\_\_\_\_ Spouse DOB \_\_\_\_\_

2015 Legislation Recovery \_\_\_\_\_

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

**6 EXEMPTIONS:**

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)**.

6A  Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

6B  Spouse

65 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.

6C

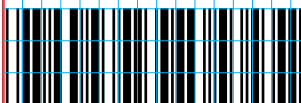
Dependent First and Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

## 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

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61831

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Social Security Number

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

Mark this box and enter zero "0" on Lines 7 through 13.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0".	From Louisiana Schedule E, attached	7	
8A	FEDERAL ITEMIZED DEDUCTIONS		8A	
8B	FEDERAL STANDARD DEDUCTION		8B	
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		8C	
9	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	9	
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0".		10	
11	YOUR LOUISIANA INCOME TAX		11	
12	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9		12	
13	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 12 from Line 11. If the result is less than zero, enter zero "0".		13	
14	2017 LOUISIANA REFUNDABLE CHILD CARE CREDITS – From Refundable Child Care Credit Worksheet, Line 11		14	
14A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.		14A	
14B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.		14B	
15	2017 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4		15	
	5 4 3 2			
16	EARNED INCOME CREDIT – From Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3		16	
17	LOUISIANA CITIZENS INSURANCE CREDIT	17A	17	
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10		18	
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 14 and 15 through 18. Do not include amounts on Lines 14A, 14B, 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, Line 16		22	



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Social Security Number

23 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, enter zero "0".

23

24 CONSUMER USE TAX

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, 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. Otherwise, enter zero "0" on Lines 33 through 39 and go to Line 40.

33

34 UNDERPAYMENT PENALTY – If you are a farmer, mark the box.

34

35 ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, subtract Line 34 from Line 33 and enter the result here. If Line 34 is greater than Line 33, enter zero "0" on Lines 35 through 39, subtract Line 33 from Line 34, and enter the balance on Line 40.

35

36 TOTAL DONATIONS – From Schedule D, Line 24

36

REFUND DUE

37 SUBTOTAL – Subtract Line 36 from Line 35. This amount of overpayment is available for credit or refund.

37

38 AMOUNT OF LINE 37 TO BE CREDITED TO 2018 INCOME TAX

CREDIT

38

AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37.

39 Enter a "2" in box if you want to receive your refund by paper check.

39

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

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

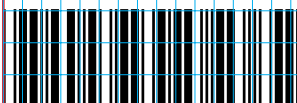
Will this refund be forwarded to a financial institution located outside the United States?

Yes

No

Routing Number

Account Number



Social Security Number

AMOUNTS DUE LOUISIANA

40	AMOUNT YOU OWE – If Line 25 is greater than Line 32, subtract Line 32 from Line 25.	40
41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41
42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42
43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43
44	INTEREST	44
45	DELINQUENT FILING PENALTY	45
46	DELINQUENT PAYMENT PENALTY	46
47	UNDERPAYMENT PENALTY – If you are a farmer, mark the box.	47
48	BALANCE DUE LOUISIANA – Add Lines 40 through 47.	48

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

**IMPORTANT!**

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

2-D Barcode Area

Status

Contribution and Donation

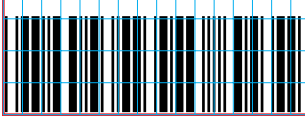
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.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

<b>PAID PREPARER USE ONLY</b>	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



Social Security Number

### SCHEDULE C – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

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 Enter the total of Net Tax Liability Paid to Other States from Form R-10606.

1A

1B Enter the Credit for Taxes Paid to Other States from Form R-10606.

1B

2 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

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.

2E

2C Dependent \*

\* List dependent names here. >

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400.

3A

3B Multiply Line 3A by 29 percent. Round to the nearest dollar.

3B

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits.

4A

4B Multiply Line 4A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

4B

### 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

5 \_\_\_\_\_

5

6 \_\_\_\_\_

6

7 \_\_\_\_\_

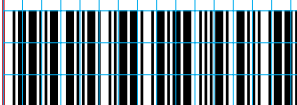
7

8 \_\_\_\_\_

8

9 TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B, and 5 through 8. Enter the result here and on Form IT-540-2D, Line 12.

9



Social Security Number

**SCHEDULE D – 2017 DONATION SCHEDULE**

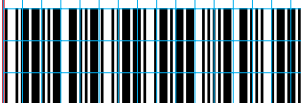
Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 35 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 23, the portion of the overpayment you wish to donate. The total on Line 24 cannot exceed the amount of your overpayment on Line 35 of Form IT-540-2D.

1 **Adjusted Overpayment** - From IT-540-2D, Line 35

1

**DONATIONS OF LINE 1**

2	<b>The Military Family Assistance Fund</b>	2		13	The Louisiana Youth Leadership Seminar Corporation	13		
3	<b>Coastal Protection and Restoration Fund</b>	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	<b>TOTAL DONATIONS</b> – Add Lines 2 through 23. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 36.						24	



**SCHEDULE E – 2017 ADJUSTMENTS TO INCOME**

Social Security Number

- 1 FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Mark box if amount is less than zero.
- 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
- 2A RECAPTURE OF START CONTRIBUTIONS
- 3 TOTAL – Add Lines 1, 2, and 2A.

1  
2  
2A  
3

**EXEMPT INCOME** – Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

**Exempt Income Description**

**Code**

**Amount**

- 4A
- 4B
- 4C
- 4D
- 4E
- 4F
- 4G
- 4H
- 4I **EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add Lines 4A through 4H.
- 4J FEDERAL TAX APPLICABLE TO EXEMPT INCOME
- 4K EXEMPT INCOME – Subtract Line 4J from Line 4I.

4A  
4B  
4C  
4D  
4E  
4F  
4G  
4H  
4I  
4J  
4K

- 5A LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.
- 5B IRC 280C EXPENSE ADJUSTMENT
- 5C LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.

5A  
5B  
5C

**Description**

**Code**

**Description**

**Code**

Interest and Dividends on US Government Obligations.....	<b>01E</b>	Native American Income .....	<b>08E</b>
Louisiana State Employees' Retirement Benefits (Date Retired).....	<b>02E</b>	START Savings Program Contribution.....	<b>09E</b>
<i>Taxpayer</i> <i>Spouse</i>		Military Pay Exclusion.....	<b>10E</b>
Louisiana State Teachers' Retirement Benefits (Date Retired).....	<b>03E</b>	Road Home .....	<b>11E</b>
<i>Taxpayer</i> <i>Spouse</i>		Recreation Volunteer .....	<b>13E</b>
Federal Retirement Benefits (Date Retired).....	<b>04E</b>	Volunteer Firefighter .....	<b>14E</b>
<i>Taxpayer</i> <i>Spouse</i>		Voluntary Retrofit Residential Structure.....	<b>16E</b>
Other Retirement Benefits (Date Retired).....	<b>05E</b>	Elementary and Secondary School Tuition.....	<b>17E</b>
<i>Provide name or statute:</i>		Educational Expenses for Home-Schooled Children.....	<b>18E</b>
<i>Taxpayer</i> <i>Spouse</i>		Educational Expenses for Quality Public Education.....	<b>19E</b>
Annual Retirement Income Exemption for Taxpayers 65 or over .....	<b>06E</b>	Capital Gain from Sale of Louisiana Business.....	<b>20E</b>
<i>Provide name of pension or annuity:</i>		Employment of Certain Qualified Disabled Individuals.....	<b>21E</b>
Taxable Amount of Social Security.....	<b>07E</b>	S Bank Shareholder Income Exclusion.....	<b>22E</b>
		Other .....	<b>49E</b>
		Identify:	





Social Security Number

### SCHEDULE F – 2017 REFUNDABLE PRIORITY 2 CREDITS

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

1A	Yourself	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue State of issue
1B	Spouse	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue 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 72 percent of the amount of fees paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1D

#### Additional Refundable Priority 2 Credits

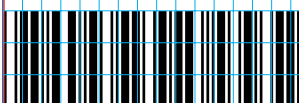
Enter credit description and associated code, along with the dollar amount of credit claimed.

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	





Social Security Number

\*\*\* Schedule G omitted on purpose \*\*\*

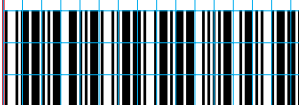
**SCHEDULE H – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION**

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-540-2D, Line 9.	3	

**SCHEDULE I – 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-540-2D, Line 27.	6	



Social Security Number

**SCHEDULE J – 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	



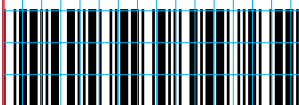
Social Security Number

**SCHEDULE J – 2017 NONREFUNDABLE PRIORITY 3 CREDITS ...continued**

**Transferable, Nonrefundable Priority 3 Credits**

Enter credit description and 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 Form IT-540-2D, Line 22.	16	



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

**Schedule C – 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	
First Time Drug Offenders	130	directed to do so by LDR.)	199

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

**Schedule F – Transferable, Refundable Priority 2 Credits**

Description	Code
Musical and Theatrical Productions	62F

**Schedule I – Refundable Priority 4 Credits**

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

**Schedule J – 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		LA Community Economic Development	234
Persons	204	Apprenticeship	236
Previously Unemployed	208	Ports of Louisiana Investor	238
Recycling Credit	210	Ports of Louisiana Import Export Cargo	240
Basic Skills Training	212	Biomed/University Research	300
Inventory Tax Credit Carried Forward and ITEP	218	Tax Equalization	305
Ad Valorem Natural Gas Credit Carried Forward	219	Manufacturing Establishments	310
New Jobs Credit	224	Enterprise Zone	315
Refunds by Utilities	226	(Reserved for future credits. Do not use unless specifically	
Eligible Re-entrants	228	directed to do so by LDR.)	399
Neighborhood Assistance	230		

**Schedule J – 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	
LCDFI	258	directed to do so by LDR.)	299

**2017 Louisiana School Expense Deduction Worksheet** (For use with Form IT-540-2D)

Your Name	Your Social Security Number
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- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website for more information.
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 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 <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%
<b>Deduction per Student</b> – 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 <b>Elementary and Secondary School Tuition Deduction</b> here and on IT-540-2D, Schedule E, code 17E.	\$
Enter the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540-2D, Schedule E, code 18E.	\$
Enter the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540-2D, Schedule E, code 19E.	\$





**2017 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540-2D)

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income 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, 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-540-2D, Line 15. . . . . 4 \_\_\_\_\_ **.00**

On Form IT-540-2D, 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-540-2D, Line 16. . . . . 3 \_\_\_\_\_ **.00**

