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

2018 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

DEV ID

Name Change

Decedent Filing

Spouse Decedent

Address Change

Amended Return

NOL Carryback

MSRA

Nonresident Return

2015 Legislation Recovery

Part-Year Return

Taxpayer SSN

Spouse SSN

Telephone

Taxpayer DOB

Spouse DOB

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

Enter a **"1"** in box if **single**.

Enter a **"2"** in box if **married filing jointly**.

Enter a **"3"** in box if **married filing separately**.

Enter a **"4"** in box if **head of household**.
If the qualifying person is not your dependent, enter name here.

Enter a **"5"** in box if **qualifying widow(er).**

6 **EXEMPTIONS:**

6A X Yourself — 65 or older — Blind

6B 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 number of dependents claimed on your Federal Form 1040. **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

61981

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 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. **1** Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allowed by IRS. **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	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	2018 LOUISIANA REFUNDABLE CHILD CARE CREDIT – 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	2018 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – From Refundable School Readiness Credit Worksheet, Line 4 **5** **4** **3** **2**	16	
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	

Social Security Number

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
24A	CONSUMER USE TAX for purchases **before** July 1, 2018	No use tax due.	24A
24B	CONSUMER USE TAX for purchases **on or after** July 1, 2018	Amount from the Consumer Use Tax Worksheet.	24B
25	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23, 24A, AND 24B.		25
26	OVERPAYMENT OF 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 2018 – Attach Forms W-2 and 1099.**		28
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2017		29
30	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____		30
31	AMOUNT OF ESTIMATED PAYMENTS FOR 2018		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 21		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 2019 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

61983

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. **PAY THIS AMOUNT. DO NOT SEND CASH.**	49	

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 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 ☐ if Self-employed
Firm's Name ➤		Firm's FEIN ➤	
Firm's Address ➤		Telephone ➤	

Name

Individual Income Tax Return
Calendar year return due 5/15/2019

Mail to: Department of Revenue

PTIN, FEIN, or LDR Account Number of Paid Preparer

For Office Use Only.

61984

Social Security Number

SCHEDULE C-NR – 2018 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
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☐
1C	Dependent *	☐	☐	☐	☐

* List dependent names here. ➤

1D Enter the total number of qualifying individuals. Only one credit is allowed per person. **1D**

1E Multiply Line 1D by $72. **1E**

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**

61986

Social Security Number

SCHEDULE D-NR – 2018 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 20, the portion of the overpayment you wish to donate. The total on Line 21 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**		12	Louisiana National Guard Honor Guard for Military Funerals	**12**	
3	**Coastal Protection and Restoration Fund**	**3**		13	Louisiana State Troopers Charities, Inc.	**13**	
4	The START Program	**4**		14	Friends of Palmeto State Park	**14**	
5	Wildlife Habitat and Natural Heritage Trust Fund	**5**		15	The American Rose Society	**15**	
6	Louisiana Cancer Trust Fund	**6**		16	The Extra Mile	**16**	
7	Louisiana Pet Overpopulation Advisory Council	**7**		17	Louisiana Naval War Memorial Commission; U.S.S. KIDD	**17**	
8	Louisiana Food Bank Association	**8**		18	Children's Therapeutic Services at the Emerge Center	**18**	
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	**9**		19	Louisiana Horse Rescue Association	**19**	
10	Louisiana Association of United Ways/LA 2-1-1	**10**		20	Louisiana Coalition Against Domestic Violence	**20**	
11	American Red Cross	**11**					
21	TOTAL DONATIONS – Add Lines 2 through 20. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 37.					**21**	

61987

Social Security Number

SCHEDULE F-NR – 2018 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-540B-2D, Line 18.		10	

61988

Social Security Number

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

SCHEDULE H-NR – 2018 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 – 2018 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 – 2018 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT	1	
2	2018 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2017	3	
4	2018 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2017	5	

5 4 3 2

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	

61990

Social Security Number

SCHEDULE J-NR – 2018 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	

61991

2018 CREDIT CODES

DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule C-NR – Nonrefundable Priority 1 Credits

Description	Code
Education Credit Act 125 Recovery	099
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Health Professionals	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home Act 125 Recovery	145
Qualified Playgrounds	150
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery	175
Conversion of Vehicle to Alternative Fuel	185
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	199

Schedule F-NR – Refundable Priority 2 Credits

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Mentor-Protégé	57F
Milk Producers	58F
Technology Commercialization	59F
Historic Residential	60F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business-Supported Child Care	67F
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Conversion of Vehicle to Alternative Fuel Act 125 Recovery	71F
Digital Interactive Media and Software	73F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F

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
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
Donation to School Tuition Organization	213
Inventory Tax Credit Carried Forward and ITEP	218
Ad Valorem Natural Gas Credit Carried Forward	219
Owner of Accessible and Barrier-free Home	221
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230
Research and Development	231
Cane River Heritage	232
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	399

Schedule J-NR – Transferable, Nonrefundable Priority 3 Credits

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

Social Security Number _____

2018 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 1040, Line 7.		

2018 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Add back of donation to student tuition organization credit		
16	Total – Add Lines 12 through 15.		

Subtractions

17	Interest and Dividends on U.S. Government Obligations		
18	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
20	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
21	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
22	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
23	Native American Income		
24	START Savings Program Contribution		
25	Military Pay Exclusion		
26	Road Home		
27	Recreation Volunteer or Volunteer Firefighter		
28	Voluntary Retrofit Residential Structure		
29	IRC 280C Expense Adjustment		
30	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
31	Capital Gain from Sale of Louisiana Business		
32	Entity Level Taxes Paid to Other States		
33	Other Exempt Income Identify: _____		
34	**Total Exempt Income** – Add Lines 17 through 33.		
35	**LOUISIANA ADJUSTED GROSS INCOME**. Subtract Line 34 from Line 16 and enter here and on IT-540B-2D, Line 8.		

2018 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 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 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 *(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 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 30.	$

2018 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 From 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 2018 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 2018 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 2018 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.	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

2018 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 2018 Louisiana Refundable Child Care Credit Worksheet.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540B-2D, Line 15.

1. Enter the amount of 2018 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 2018, 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.