

Name Change

# 2018 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.

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	Qualifying Widow(er)	Total of 6A & 6B
6B	<input type="checkbox"/> 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 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

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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
24A	CONSUMER USE TAX for purchases <b>before</b> July 1, 2018	No use tax due. <b>24A</b>
24B	CONSUMER USE TAX for purchases <b>on or after</b> July 1, 2018	Amount from the Consumer Use Tax Worksheet. <b>24B</b>
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, Line 6	27

**PAYMENTS**

28	<b>AMOUNT OF LOUISIANA TAX WITHHELD FOR 2018 – Attach Forms W-2 and 1099.</b>	28
29	AMOUNT OF CREDIT CARRIED FORWARD FROM 2017	29
30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2018	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	<b>ADJUSTED OVERPAYMENT</b> – 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 21	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 2019 INCOME TAX	<b>CREDIT</b> 38
39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. 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.	<b>REFUND</b> 39

**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**

<b>Type:</b>	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	<b>BALANCE DUE LOUISIANA</b> – 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.**

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)
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<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 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.



61934

**SCHEDULE C – 2018 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2D Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2E Multiply Line 2D by \$72.	2E

\* 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



**SCHEDULE D – 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 35 of Form IT-540-2D 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 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	12	Louisiana National Guard Honor Guard for Military Funerals	12
3	<b>Coastal Protection and Restoration Fund</b>	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	<b>TOTAL DONATIONS</b> – Add Lines 2 through 20. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 36.				21



**SCHEDULE E – 2018 ADJUSTMENTS TO INCOME**

Social Security Number

- 1 FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040, Line 7. Mark box if amount is less than zero. 1
- 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS 2
- 2A RECAPTURE OF START CONTRIBUTIONS 2A
- 2B ADD BACK OF DONATION TO STUDENT TUITION ORGANIZATION CREDIT 2B
- 3 TOTAL – Add Lines 1, 2, 2A, and 2B. 3

**EXEMPT INCOME** – Enter on Lines 4A through 4G 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	_____	4A	
4B	_____	4B	
4C	_____	4C	
4D	_____	4D	
4E	_____	4E	
4F	_____	4F	
4G	_____	4G	
4H	<b>EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX</b> – Add Lines 4A through 4G.	4H	
4I	FEDERAL TAX APPLICABLE TO EXEMPT INCOME	4I	
4J	EXEMPT INCOME – Subtract Line 4I from Line 4H.	4J	
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4J from Line 3.	5A	
5B	IRC 280C EXPENSE ADJUSTMENT	5B	
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.	5C	

Description	Code
Interest and Dividends on US Government Obligations.....	01E
Louisiana State Employees' Retirement Benefits (Date Retired)..... <i>Taxpayer</i> _____ <i>Spouse</i> _____	02E
Louisiana State Teachers' Retirement Benefits (Date Retired)..... <i>Taxpayer</i> _____ <i>Spouse</i> _____	03E
Federal Retirement Benefits (Date Retired)..... <i>Taxpayer</i> _____ <i>Spouse</i> _____	04E
Other Retirement Benefits (Date Retired)..... <i>Provide name or statute:</i> _____ <i>Taxpayer</i> _____ <i>Spouse</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	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
Entity Level Taxes Paid to Other States.....	23E
Other Identify: _____	49E



**SCHEDULE F – 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 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





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

**SCHEDULE H – 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-540-2D, Line 9. 3

**SCHEDULE I – 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-540-2D, Line 27.	6	



Social Security Number

**SCHEDULE J – 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      4      3      2	
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2017	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 – 2018 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.

	<b>Credit Description</b>	<b>Credit Code</b>	<b>Amount of Credit Claimed</b>
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 540-2D, Line 22.	16	



**2018 CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule C – Nonrefundable Priority 1 Credits**

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

**Schedule F – Refundable Priority 2 Credits**

<b>Description</b>	<b>Code</b>	<b>Description</b>	<b>Code</b>
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
Mentor-Protégé . . . . .	57F	Conversion of Vehicle to Alternative Fuel Act 125 Recovery . . . . .	71F
Milk Producers . . . . .	58F	Digital Interactive Media and Software . . . . .	73F
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 – Transferable, Refundable Priority 2 Credits**

<b>Description</b>	<b>Code</b>
Musical and Theatrical Productions . . . . .	62F

**Schedule I – Refundable Priority 4 Credits**

<b>Description</b>	<b>Code</b>
Inventory Tax . . . . .	50F
Ad Valorem Natural Gas . . . . .	51F

**Schedule J – Nonrefundable Priority 3 Credits**

<b>Description</b>	<b>Code</b>	<b>Description</b>	<b>Code</b>
Atchafalaya Trace . . . . .	200	Eligible Re-entrants . . . . .	228
Organ Donation . . . . .	202	Neighborhood Assistance . . . . .	230
Household Expense for Physically and Mentally Incapable Persons . . . . .	204	Research and Development . . . . .	231
Previously Unemployed . . . . .	208	Cane River Heritage . . . . .	232
Recycling Credit . . . . .	210	Apprenticeship . . . . .	236
Basic Skills Training . . . . .	212	Ports of Louisiana Investor . . . . .	238
Donation to School Tuition Organization . . . . .	213	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
Owner of Accessible and Barrier-free Home . . . . .	221	Manufacturing Establishments . . . . .	310
New Jobs Credit . . . . .	224	Enterprise Zone . . . . .	315
Refunds by Utilities . . . . .	226	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	399

**Schedule J – Transferable, Nonrefundable Priority 3 Credits**

<b>Description</b>	<b>Code</b>	<b>Description</b>	<b>Code</b>
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
LCDFI . . . . .	258		

**2018 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 09-019 and 12-008 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.	\$



**2018 Louisiana Refundable Child Care Credit Worksheet** (For use with Form IT-540-2D)

Your Name	Social Security Number
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**Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form.**

- 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 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.**

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		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2018 for the person listed in column (F)
First	Last		
			.00
			.00
			.00
			.00
			.00

<b>3</b>	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-540-2D, Line 14A.	<b>3</b>	.00																												
<b>4</b>	Enter your earned income.	<b>4</b>	.00																												
<b>5</b>	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.	<b>5</b>	.00																												
<b>6</b>	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 14B.	<b>6</b>	.00																												
<b>7</b>	Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1, if filed.	<b>7</b>	.00																												
<b>8</b>	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; margin-top: 10px;"> <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	<b>8</b>	<b>X</b> . _____
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	\$0	\$15,000	.35																												
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	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
<b>9</b>	Multiply Line 6 by the decimal amount on Line 8.	<b>9</b>	.00																												
<b>10</b>	Multiply Line 9 by 50 percent and enter this amount on Line 11.	<b>10</b>	<b>X .50</b>																												
<b>11</b>	Enter this amount on Form IT-540-2D, Line 14.	<b>11</b>	.00																												



**2018 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 2018 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-540-2D, Line 14.**

1. Enter the amount of 2018 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 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-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.

**2018 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 1040, Line 17a. . . . . 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**

