

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.

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 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

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|



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 | | | 9 |
| | Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. | 1 | 2 | |
| | Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allow by IRS. | | | |
| 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 |



| | | |
|----|---|----|
| 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 | 24 |
| | No use tax due. | |
| | Amount from the Consumer Use Tax Worksheet. | |
| 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 | 38 |
| | CREDIT | |
| 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. | 39 |
| | 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.

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) |
|----------------|-------------------|---|-------------------|

| | | | | | | |
|---------------------------------------|----------------------------|--|----------------------|--|-------------------|---|
| 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 – 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 | <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 – 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 | 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-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. 1
- 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS 2
- 2A RECAPTURE OF START CONTRIBUTIONS 2A
- 3 TOTAL – Add Lines 1, 2, and 2A. 3

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempt 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 _____ | 4H | |
| 4I EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H. | 4I | |
| 4J FEDERAL TAX APPLICABLE TO EXEMPT INCOME | 4J | |
| 4K EXEMPT INCOME – Subtract Line 4J from Line 4I. <input type="checkbox"/> | 4K | |
| 5A LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K 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 | Description | Code |
|--|------|---|------|
| Interest and Dividends on US Government Obligations..... | 01E | Native American Income | 08E |
| Louisiana State Employees' Retirement Benefits (Date Retired)..... | 02E | START Savings Program Contribution..... | 09E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Military Pay Exclusion..... | 10E |
| Louisiana State Teachers' Retirement Benefits (Date Retired)..... | 03E | Road Home | 11E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Recreation Volunteer | 13E |
| Federal Retirement Benefits (Date Retired)..... | 04E | Volunteer Firefighter | 14E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Voluntary Retrofit Residential Structure..... | 16E |
| Other Retirement Benefits (Date Retired)..... | 05E | Elementary and Secondary School Tuition..... | 17E |
| <i>Provide name or statute:</i> _____ | | Educational Expenses for Home-Schooled Children..... | 18E |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____ | | Educational Expenses for Quality Public Education..... | 19E |
| Annual Retirement Income Exemption for Taxpayers 65 or over | 06E | Capital Gain from Sale of Louisiana Business..... | 20E |
| <i>Provide name of pension or annuity:</i> _____ | | Employment of Certain Qualified Disabled Individuals..... | 21E |
| Taxable Amount of Social Security. | 07E | S Bank Shareholder Income Exclusion..... | 22E |
| | | Other | 49E |
| | | Identify: _____ | |



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 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 – 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 | |



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 | |



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 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 | |
| Historic Residential | 60F | directed to do so by LDR.) | 80F |
| School Readiness Child Care Provider | 65F | | |
| School Readiness Child Care Directors and Staff | 66F | | |

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 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 | |
| Neighborhood Assistance | 230 | directed to do so by LDR.) | 399 |

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 |
|-----------|-----------------------------|

- 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% |
| Deduction per Student – Enter the result or \$5,000 whichever is less. | | | | | | |

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

| | |
|---|----|
| Enter the Elementary and Secondary School Tuition Deduction here and on IT-540-2D, Schedule E, code 17E. | \$ |
| Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540-2D, Schedule E, code 18E. | \$ |
| Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540-2D, Schedule E, code 19E. | \$ |



2017 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540-2D)

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

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 2017 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

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

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H.

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

| 3 | Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540-2D, Line 14A. | 3 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|---|---------------|----------------|--------------|----------------|--|-----|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|----------|------------------|
| 4 | Enter your earned income. | 4 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4. | 5 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 14B. | 6 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1, if filed. | 7 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">If Line 7 is:</th> <th style="text-align: left; border-bottom: 1px solid black;">over</th> <th style="text-align: left; border-bottom: 1px solid black;">but not over</th> <th style="text-align: left; border-bottom: 1px solid black;">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-540-2D, Line 14. | 11 | | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |



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

| | |
|-----------|------------------------|
| 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 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**

