

# 2019 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT - 2D

Name Change

Decedent Filing  Taxpayer SSN

Spouse Decedent  Spouse SSN

Address Change

Amended Return  Telephone

NOL Carryback  MSRA  Nonresident Return  Taxpayer DOB  Spouse DOB

2015 Legislation Recovery  Part-Year Return

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

**6 EXEMPTIONS:**

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

6A  Yourself  65 or older  Blind

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

Total of 6A & 6B

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

6B  Spouse  65 or older  Blind

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)**.

**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 or 1040-SR here. **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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**62081**

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, Line 20 8

9 RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME 9

10A FEDERAL ITEMIZED DEDUCTIONS 10A

10B FEDERAL STANDARD DEDUCTION 10B

10C EXCESS FEDERAL ITEMIZED DEDUCTIONS - Subtract Line 10B from Line 10A. 10C

10D FEDERAL INCOME TAX Mark Box 1 if your federal income tax has been decreased by the foreign tax credit. Mark Box 2 if your federal income tax has been decreased by a federal disaster credit allowed by IRS. 1 2 10D

10E TOTAL DEDUCTIONS - Add Lines 10C and 10D. 10E

10F ALLOWABLE DEDUCTIONS - Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar. 10F

11 LOUISIANA NET INCOME - Subtract Line 10F from Line 8. If less than zero, enter zero "0". 11

12 YOUR LOUISIANA INCOME TAX 12

13 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 2019 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 2019 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - From Refundable School Readiness Credit Worksheet, Line 4 16

5 4 3 2

17 LOUISIANA CITIZENS INSURANCE CREDIT 17A 17

18 OTHER REFUNDABLE PRIORITY 2 CREDITS - From Schedule F-NR, Line 10 18

19 TOTAL REFUNDABLE PRIORITY 2 CREDITS - Add Lines 15 and 16 through 18. Do not include amounts on Lines 15A, 15B, and 17A. 19

20 TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS 20

21 OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS 21



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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

24 CONSUMER USE TAX

No use tax due.

24

Amount from the Consumer Use Tax Worksheet.

25 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 23 AND 24.

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 2019 – Attach Forms W-2 and 1099.

28

29 AMOUNT OF CREDIT CARRIED FORWARD FROM 2018

29

30 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING  
Enter name of partnership.

30

31 AMOUNT OF ESTIMATED PAYMENTS FOR 2019

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 18

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 2020 INCOME TAX

CREDIT

39

40 AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38.

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

Enter a "3" in box if you want to receive your refund by direct deposit and complete the information below. If the information is unreadable, you will receive your refund by paper check.

REFUND

40

If you are filing for the first time or if you do not make a refund selection, you will receive your refund by paper check.

DIRECT DEPOSIT INFORMATION

Type: Checking

Savings

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

Yes

No

Routing Number

Account Number



Social Security Number

AMOUNTS DUE LOUISIANA

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

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

**IMPORTANT!**

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**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)
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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 5/15/2020**

Mail to: Department of Revenue

PTIN, FEIN, or  
LDR Account Number  
of Paid Preparer

For Office  
Use Only.

**62084**

Social Security Number

**SCHEDULE C-NR – 2019 NONREFUNDABLE PRIORITY 1 CREDITS**

**1 CREDIT FOR CERTAIN DISABILITIES** - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

Deaf    Loss of Limb    Mentally incapacitated    Blind

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

**1D**

1A Yourself               

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

**1E**

1B Spouse               

1C Dependent \*               

\* List dependent names here. >

**2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS**

**2A** Enter the value of computer or other technological equipment donated. Attach Form R-3400.

**2A**

**2B** Multiply Line 2A by 29 percent.

**2B**

**3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS**

**3A** Enter the amount of eligible federal credits.

**3A**

**3B** Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

**3B**

**Additional Nonrefundable Priority 1 Credits**

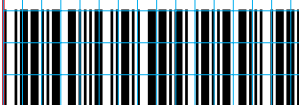
Enter credit description and associated code, along with the dollar amount of credit claimed.

**Credit Description**

**Credit Code**

**Amount of Credit Claimed**

4			<b>4</b>	
5			<b>5</b>	
6			<b>6</b>	
7			<b>7</b>	
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.		<b>8</b>	



Social Security Number

### SCHEDULE D-NR – 2019 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 17, the portion of the overpayment you wish to donate. The total on Line 18 cannot exceed the amount of your overpayment on Line 36 of Form IT-540B-2D.

1	<b>Adjusted Overpayment</b> - From Form IT-540B-2D, Line 36			1	
2	<b>The Military Family Assistance Fund</b>	2		10	Louisiana Association of United Ways/LA 2-1-1
3	<b>Coastal Protection and Restoration Fund</b>	3		11	American Red Cross
4	The START Program	4		12	Louisiana National Guard Honor Guard for Military Funerals
5	Wildlife Habitat and Natural Heritage Trust Fund	5		13	Louisiana State Troopers Charities, Inc.
6	Louisiana Cancer Trust Fund	6		14	Friends of Palmeto State Park
7	Louisiana Pet Overpopulation Advisory Council	7		15	Children's Therapeutic Services at the Emerge Center
8	Louisiana Food Bank Association	8		16	Louisiana Horse Rescue Association
9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9		17	Louisiana Coalition Against Domestic Violence
18	<b>TOTAL DONATIONS</b> – Add Lines 2 through 17. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B-2D, Line 37.			18	



Social Security Number

**SCHEDULE F-NR – 2019 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 or State Identification State of issue

1B Spouse  Date of Birth (MM/DD/YYYY) Driver's License number 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

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 2-6 are partially filled with yellow boxes.

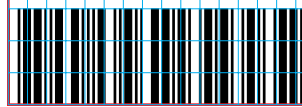
6A School Readiness Child Care Directors and Staff Credit - Facility License Number

**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

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 7-10 are filled with specific data like 'Musical and Theatrical Production' and '62F'.



Social Security Number

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

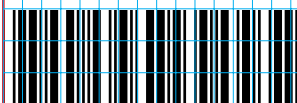
**SCHEDULE H-NR – 2019 MODIFIED FEDERAL INCOME TAX DEDUCTION**

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 – 2019 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			
2			
3			
4			
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	





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Social Security Number



**SCHEDULE J-NR – 2019 NONREFUNDABLE PRIORITY 3 CREDITS**

**Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT	1	
2	2019 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT	2	
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2014 THROUGH 2018	3	
4	2019 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT	4	
			5
			4
			3
			2
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2014 THROUGH 2018	5	

**Additional Nonrefundable Priority 3 Credits**

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

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



Social Security Number

**SCHEDULE J-NR – 2019 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.

12	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	



**2019 CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule C-NR – 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
Small Town Health Professionals . . . . .	115	Donations of Materials, Equipment, Advisors, Instructors Act 125 Recovery . . . . .	175
Bone Marrow . . . . .	120	Conversion of Vehicle to Alternative Fuel . . . . .	185
Law Enforcement Education . . . . .	125	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	199
First Time Drug Offenders . . . . .	130		
Bulletproof Vest . . . . .	135		
Nonviolent Offenders . . . . .	140		

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

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

**Schedule I-NR – Refundable Priority 4 Credits**

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

**Schedule J-NR – 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
QMC Music Job Creation Credit . . . . .	223	Enterprise Zone . . . . .	315
New Jobs Credit . . . . .	224	(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	399
Refunds by Utilities . . . . .	226		

**Schedule J-NR – 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
LA Community Development Financial Institution (LCDFI) . . . . .	258		

**2019 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 – 9 for each column.		
11	Total Adjustments to Income		
12	<b>Adjusted Gross Income</b> – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on Form IT-540B, Line 7. The amount shown in the <b>Federal column</b> should agree with Federal Form 1040 or 1040-SR, Line 8b.		

Additions		
13	Interest and dividend income from other states and their political subdivisions	
14	Recapture of START contributions	
15	Add back of donation to school tuition organization credit	
16	Add back of pass-through entity loss	
17	Total - Add Lines 12 through 16.	

Subtractions			
<b>EXEMPT INCOME</b> - Enter on Lines 18A through 18F; the amount of any exempt income included in Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. <i>See the instructions.</i>			
	Exempt Income Description	Code	Amount
18A		E	
18B		E	
18C		E	
18D		E	
18E		E	
18F		E	
19	<b>Total Exempt Income</b> – Add Lines 18A through 18F.		
20	<b>LOUISIANA ADJUSTED GROSS INCOME.</b> Subtract Line 19 from Line 17. Also, enter this amount on Form IT-540B, Line 8.		

Description - See the instructions.	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: _____ Spouse date retired _____	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	03E
Federal Retirement Benefits Taxpayer date retired: _____ Spouse date retired: _____	04E
Other Retirement Benefits Provide name or statute: _____ Taxpayer date retired: _____ Spouse date retired: _____	05E
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity: _____	06E
Native American Income	08E
START Savings Program Contribution	09E

Description - See the instructions.	Code
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
Pass - Through Entity Exclusion	24E
IRC Code 280C Expense	25E
Other, see instructions. Identify: _____	49E



## 2019 Louisiana School Expense Deduction Worksheet

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. These deductions may only be taken for school expenses 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 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 total <b>Elementary and Secondary School Tuition Deduction</b> here and on the NPR Worksheet, code 17E.	\$
Enter the total <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on the NPR Worksheet, code 18E.	\$
Enter the total <b>Educational Expenses for a Quality Public Education Deduction</b> here and on the NPR Worksheet, code 19E.	\$





**2019 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540B)

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 2019 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 540B, Line 15.**

1. Enter the amount of 2019 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 2019, 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, Line 16. . . . . 4 \_\_\_\_\_ . **00**

On Form IT-540B, 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.

