# **LOUISIANA FILE ONLINE**Fast. Easy. Absolutely Free.

revenue.louisiana.gov/fileonline

Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With <u>Louisiana File Online</u> and direct deposit, you can receive your refund within 21 days.

IT-540 WEB

IMPORTANT!

You must enter your SSN below in the same

Name Change  Decedent Filing  Spouse Decedent  Amended Return  NOL Carryback  FILING STATUS: Enter the ap filing status box. It must agree  Enter a "1" in box if a Enter a "2" in box if a Enter a "4" in box if a Enter a "4" in box if a Enter a "4" in box if a Enter a "5" in box if a		IA NL	SIDEN			,	ral return.
Decedent Filing  Spouse Decedent  Amended Return  NOL Carryback  Your Date of Birth (mmddyyyy)  FILING STATUS: Enter the ap filing status box. It must agree  Enter a "1" in box if I Enter a "3" in box if I Enter a "4" in box if I If the qualifying person is Enter a "5" in box if I  6C DEPENDENTS – Enter depende required information. Enter the t		Init. Last na		Suffix	Your		
Amended Return  NOL Carryback  Your Date of Birth (mmddyyyy)  FILING STATUS: Enter the ap filing status box. It must agree  Enter a "1" in box if I Enter a "4" in box if I I the qualifying person is Enter a "5" in box if I Senter a "5" in box if I I the qualifying person is Enter a "5" in box if I I the qualify	se's name	Init. Last na	ame	Suffix	Spouse's SSN		
Amended Return  NOL Carryback  Your Date of Birth (mmddyyyy)  FILING STATUS: Enter the ap filing status box. It must agree  Enter a "1" in box if I Enter a "3" in box if I Enter a "4" in box if I I the qualifying person is Enter a "5" in box if I I the qualifyi	ess (number and street	including apartm	ent number or rural	route)			
Your Date of Birth (mmddyyyy)  FILING STATUS: Enter the ap filing status box. It must agree  Enter a "1" in box if section in the enter a "2" in box if section in the enter a "4" in box if section in the enter a "4" in box if section in the enter a "5" in box if section	1		Stat	e ZIP	Area coo	de and daytime tele	ephone number
Enter a "1" in box if a Enter a "2" in box if a Enter a "3" in box if a Enter a "4" in box if a Enter a "4" in box if a Enter a "4" in box if a Enter a "5" in box if a Enter			· ·	Date of Birth			
Enter a "1" in box if s Enter a "2" in box if s Enter a "3" in box if s Enter a "4" in box if s If the qualifying person is Enter a "5" in box if s			6 <b>EXEMPTIO</b>	NS:			
Enter a "3" in box if I Enter a "4" in box if I If the qualifying person is Enter a "5" in box if 0  6C DEPENDENTS – Enter depende required information. Enter the t	•		6A X Yourse	f 65 or older	Blind	Qualifying Widow(er)	Total of
Enter a "4" in box if I  If the qualifying person is  Enter a "5" in box if 0  DEPENDENTS – Enter depende required information. Enter the t	married filing jointly		6B Spouse	65 or older	Blind		6A & 6B
Enter a "5" in box if of the control	nead of household.	-		- Judel			
required information. Enter the t	not your dependent, enter						
First Name							6C
	Last Name	Socia	I Security Numbe	r Relatio	nship to you	Birth Date	(mm/dd/yyyy)
			6	D TOTAL EXEMPT	FIONS – Total of 6A	A, 6B, and 6C	6D

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		Enter your Social Security Numb	per.
lf	you a	re not required to file a federal Mark this bo	ox and enter zero "0" on Line 16.
		return, indicate wages here.	
7		DERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross  Schedule E, attached	7 00
lf y	ou did	not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.	
8.4	FE	DERAL ITEMIZED DEDUCTIONS	8A 00
88	FEI	DERAL STANDARD DEDUCTION	8B 00
80	EX	CESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.	8C 00
9	FEI	DERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster dit allowed by IRS, mark the box. See instructions for Schedule H.	9 00
10		UR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." e this figure to find your tax in the tax tables.	10 00
11	YO	UR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.	11 00
	12A	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2013 Louisiana Nonrefundable Child Care Credit.	12A 00
STIC	12B	2013 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet.	, 12B
CREC	12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 – See Nonrefundable Child Care Credit Worksheet.	12C
<b>3LE TAX CREDITS</b>	12D	2013 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See Nonrefundable School Readiness Credit Worksheet.  5 4 3 2	12D
FUNDABLE	12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2009 THROUGH 2012 – See Nonrefundable School Readiness Credit Worksheet.	12E
RE	13	EDUCATION CREDIT	13
NON	14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11	14 00
	15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.	15 00
	16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or yo are not required to file a federal return, enter zero "0."	u 16 00

CONTINUE ON NEXT PAGE.



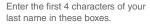
17

18

are not required to file a federal return, enter zero "0."

TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.

CONSUMER USE TAX You must mark one of these boxes.



No use tax due.



Amount from the Consumer Use Tax Worksheet, Line 2.

17



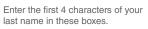
0/4	Þ.	PLEASE PAPERCLIP W-2S AND SCHEDULES  Enter your Social Security Number.				
	19	2013 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 31, and Refundable Child Care Credit Worksheet.	19			
TS	19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	19A			
CREDITS	19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	19B		L,	
TAX	20	2013 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet.  5 4 3 2	20			
FUNDABLE	21	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.	21			
REFU	22	LOUISIANA CITIZENS INSURANCE CREDIT	22		<u> </u>	
	23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23			
	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2013 – Attach Forms W-2 and 1099.	24	-		
SLN	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2012	25	_;		
PAYMENTS	26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2013	26	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		
4	27	AMOUNT PAID WITH EXTENSION REQUEST	27			
	28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 27. Do not include amounts on Lines 19A and 19B.	28		T	
	29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. <b>Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.</b> Otherwise, go to Line 36.	29			
	30	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37 and Form R-210R. If you are a farmer, check the box.	30	_;		
	31	<b>ADJUSTED OVERPAYMENT</b> – If Line 29 is greater than Line 30, subtract Line 30 from Line 29. If Line 30 is greater than Line 29, subtract Line 29 from Line 30, and enter the balance on Line 36.	31	_;	Ш,	
	32	TOTAL DONATIONS – From Schedule D, Line 26	32		<u></u>	
i	33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33	<u>,                                    </u>	<u></u>	
	34	AMOUNT OF LINE 33 TO BE CREDITED TO 2014 INCOME TAX  CREDIT	34	-,	<u> </u>	
REFUND DUE	35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. If mailing to LDR, use Address 2 on the next page.  Enter a "1" in box if you want to receive your refund on a MyRefund card.  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. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund on a MyRefund Card.	35			
RE		DIRECT DEPOSIT INFORMATION				
		Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States?	Yes		No	

COMPLETE AND SIGN RETURN ON NEXT PAGE.

Account Number



Routing Number







S P	LEASE	PAPERCLIP	W-2S	AND	SCHEDULES

Enter your Social Security Number.

	36	AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18.	36	
	37	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	37	
	38	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	38	
ANA ANA	39	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	39	
	40	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	40	
UE L	41	ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND	41	
LS D	42	INTEREST – From the Interest Calculation Worksheet, page 37, Line 5.	42	
	43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 37, Line 7.	43	
¥	44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 37, Line 7.	44	
	45	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37, and Form R-210R. If you are a farmer, check the box.	45	
	46	BALANCE DUE LOUISIANA – Add Lines 36 through 45. If mailing to LDR, use address 1 below. For electronic payment options, see	46	

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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 35.

Your Signature	Date	Signature of paid preparer other than taxpaye	r
Spouse's Signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

FOR OFFICE USE ONLY

Field

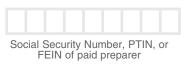
Enter the first 4 characters of your last name in these boxes.



Individual Income Tax Return Calendar year return due 5/15/2014



	- Flag						
ress}	1	TO: Do	alance I epartme . O. Box aton Ro	ent of Re : 3550	evenue	!	
{ A d d	2	Ρ.	her Indi epartme . O. Box aton Ro	nt of Re 3440	evenue		



SPEC CODE

CODE

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# SCHEDULE D - 2013 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 31 of Form IT-540 to the organizations or funds listed below. Enter on Lines 2 through 25, the portion of the overpayment you wish to donate. The total on Line 26 cannot exceed the amount of your overpayment on Line 31 of Form IT-540.

	1	Adjusted Overpayment- From IT-5	40, Line 31			1		00
	2	The Military Family Assistance Fund	2	00	14	Louisiana Association of United Ways/LA 2-1-1	14	
	3	Coastal Protection and Restoration Fund	3	00	15	Center of Excellence for Autism Spectrum Disorder	15	
	4	SNAP Fraud and Abuse Detection and Prevention Fund	4	00	16	Alliance for the Advancement of End of Life Care	16	
	5	The START Program	5	00	17	American Red Cross	17	
F LINE 1	6	Wildlife Habitat and Natural Heritage Trust Fund	6		18	New Opportunities Waiver Fund	18	
OF L	7	Louisiana Cancer Trust Fund	7	00	10	Friends of Palmetto Island State Park	19	
ONS	8	Louisiana Animal Welfare Commission	8		20	Dreams Come True, Inc.	20	
DONATIONS	9	National Lung Cancer Partnership	9	ONATIONS	21	Louisiana Coalition Against Domestic Violence, Inc.	21	
ا م	10	Louisiana Chapter of the National Multiple Sclerosis Society Fund	10	00	22	Decorative Lighting on the Crescent City Connection	22	
	11	Louisiana Food Bank Association	11	00	23	Operation and Maintenance of the New Orleans Ferries	23	
	12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	00	24	Louisiana National Guard Honor Guard for Military Funerals	24	
	13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	00	25	Bastion Community of Resilience	25	
	26	TOTAL DONATIONS – Add Lines 2 on Form IT-540, Line 32.	through 25. This am	nount cannot be more that	n Line 1	. Also, enter this amount 26	.,,.	00



**WEB** 

S	ATTACH TO RETURN IF COMPLETED.					
SCH	IEDULE E - 2013 ADJUSTMENTS TO	INCOME	Enter your Social Sec	urity Number.		
1	FEDERAL ADJUSTED GROSS INCOME – Enter the amo <b>OR</b> Federal Form 1040A, Line 21, <b>OR</b> Federal Form 1040,			1	, , , , ,	00
2	INTEREST AND DIVIDEND INCOME FROM OTHER SUBDIVISIONS	STATES AND THEIF	R POLITICAL	2	<del>,                                    </del>	00
2A	RECAPTURE OF START CONTRIBUTIONS			2A	<u> </u>	00
3	TOTAL - Add Lines 1, 2, and 2A.			3	<u>,                                    </u>	00
	EXEMPT INCOME – Enter on Lines 4A throug Enter description and associated code, along					
	Exempt Income Description	on	Code		Amount	
4A			E	4A	<u>,                                    </u>	00
4B			E	4B	<u>,                                    </u>	00

_	=xompt moonto bocomption			
4A		E	4A	00
4B		E	4B	
4C		E	4C	00
4D		E	4D	00
4E		E	4E	00
4F		E	4F	00
4G		E	4G	00
4H		E	4H	00
41	<b>EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX</b> – Add Lines 4A through 4H.		41	00
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option instructions.	1 2, see	4J	00
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.		4K	
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE AD Subtract Line 4K from Line 3.	5A		
5B	IRC 280C EXPENSE ADJUSTMENT		5B	00
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. A amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating was used.		5C	00

was useu.			
Description - See instructions beginning on page 24.	Code		
Interest and Dividends on US Government Obligations	01E		
Louisiana State Employees' Retirement Benefits Taxpayer date retired:Spouse date retired			
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:	05E		
Taxpayer date retired: Spouse date retired:			
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity:	06E		
Taxable Amount of Social Security	07E		
Native American Income	08E		

Description - See instructions beginning on page 24.	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
Other, see instructions, page 25. Identify:	49E







# 2013 Louisiana School Expense Deduction Worksheet

	Your Name	Your Social Security Number
- 1		

- 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.
  - 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 in Section I			
			1	1 2 3		
Α						
В						
С						
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 Expanse	List the amount paid for each student as listed in Section II.								
Qualifying Expense	Α	В	С	D	Е	F			
Tuition and Fees									
School Uniforms									
Textbooks, or Other Instructional Materials									
Supplies									
Total (add amounts in each column)									
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%			
Deduction per Student – Enter the result or \$5,000 whichever is less.									

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

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



			ETURN IF COMPLETED.	En	iter your Social Securi	ity Numl	ber. 🖝			
1			military servicemembers for obtaining	na Louisia	ana Hunting and Fishing	Licenses				
1A			(MM/DD/YYYY)	•	river's License number _				State of issue	
	. 54.55.	, o. z								
1B	Spouse Date	e of Birth (	(MM/DD/YYYY)		river's License number _ r State Identification _					
1C	Dependents: List depende	nt names								
	Dependent name					Date	e of Birth	(MM/DD/YY	YY)	
	Dependent name					Date	e of Birth	(MM/DD/YY	YY)	
	Dependent name					Date	e of Birth	(MM/DD/YY)	YY)	
	Dependent name					Date	e of Birth	(MM/DD/YY)	YY)	
	ditional Refundable ( er description and associ		le. along with the dollar amoun	t. See in	structions beginning	on pag	e 26.			
			le, along with the dollar amoun  Credit Description	t. See in	nstructions beginning	on page		Am	nount of Credit Cla	imed
				t. See in	nstructions beginning			Am 2	nount of Credit Cla	imed
Ente				t. See in	nstructions beginning				nount of Credit Cla	imed 00
Ente				t. See in	nstructions beginning		F	2	nount of Credit Cla	00
Ente 2				t. See in	nstructions beginning		F F	3	nount of Credit Cla	00 00 00 00 00 00 00 00 00 00 00 00 00
2 3 4				t. See in	nstructions beginning		F F	3 4	nount of Credit Cla	imed 00 00
2 3 4	er description and associ	ated cod					F F F	2	nount of Credit Cla	imed 00 00 00
2 3 4 5 6	or description and associ	ated cod	Credit Description  DITS – Add Lines 1D, and 2 throug	h 6. Also			F F F	2 3 4 5 6 7 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		00 00 00 00 00 00 00 00 00 00 00 00 00
2 3 4 5 6	OTHER REFUNDABLE Ton Form IT-540, Line 23.	ated cod	DITS – Add Lines 1D, and 2 throug	h 6. Also	o, enter this amount  Description Wind and Solar Energy	Code	F F F	2 3 4 5 6 7 Descrip		00
2 3 4 5 6 7	OTHER REFUNDABLE Ton Form IT-540, Line 23.	TAX CREE	Credit Description  DITS – Add Lines 1D, and 2 throug	h 6. Also	Description Wind and Solar Energ Systems – Non-Lease School Readiness Chi	Code	F F F	2 3 4 5 6 7 Descrip Sugarcar Retention	tion ne Trailer Conversion n and Modernization	00 00 00 00 00
2 3 4 5 6 7 Des	OTHER REFUNDABLE 1 on Form IT-540, Line 23.	Code 50F 51F	DITS – Add Lines 1D, and 2 throug  Description  Mentor-Protégé  Milk Producers	Code 57F 58F	Description Wind and Solar Energ Systems – Non-Lease School Readiness Chi Provider School Readiness Chi	Code	F F F 64F 65F	2 3 4 5 6 7 Descrip Sugarcar Retention	tion ne Trailer Conversion n and Modernization on of Vehicle to	00 00 00 00 00 Code 69F
2 3 4 5 6 7 Des	OTHER REFUNDABLE Ton Form IT-540, Line 23.  scription entory Tax Valorem Natural Gas	Code 50F 51F 52F	DITS – Add Lines 1D, and 2 throug  Description  Mentor-Protégé  Milk Producers  Technology Commercialization	Code 57F 58F 59F	Description Wind and Solar Energ Systems – Non-Lease School Readiness Chi Provider School Readiness Chi Directors and Staff	Code	F F F 65F 66F	2 3 4 5 6 7 Descrip Sugarcar Retention Conversi Alternativ Research	ne Trailer Conversion n and Modernization on of Vehicle to ve Fuel n and Development	00 00 00 00 00 Code 69F 70F
2 3 4 5 6 7 Dec Inve	OTHER REFUNDABLE Ton Form IT-540, Line 23.  Secription Entory Tax  Valorem Natural Gas  Valorem Offshore Vessels Ephone Company Property	Code 50F 51F 52F 54F	DITS – Add Lines 1D, and 2 throug  Description  Mentor-Protégé  Milk Producers  Technology Commercialization  Historic Residential	Code 57F 58F 59F 60F	Description Wind and Solar Energ Systems – Non-Lease School Readiness Chi Provider School Readiness Chi	Code	F F F 64F 65F	3 4 5 6 7 Descrip Sugarcar Retention Conversi Alternativ Researcl Digital In Software	tion ne Trailer Conversion n and Modernization on of Vehicle to ve Fuel n and Development teractive Media &	00 00 00 00 00 00 00 69F 70F 71F 72F 73F
2 3 4 5 6 7 Des	OTHER REFUNDABLE Ton Form IT-540, Line 23.  scription entory Tax Valorem Natural Gas	Code 50F 51F 52F	DITS – Add Lines 1D, and 2 throug  Description  Mentor-Protégé  Milk Producers  Technology Commercialization	Code 57F 58F 59F	Description Wind and Solar Energ Systems – Non-Lease School Readiness Chi Provider School Readiness Bus	Code	F F F 65F 66F	3 4 5 6 7 Descrip Sugarcar Retention Conversi Alternativ Researcl Digital In Software	ne Trailer Conversion n and Modernization on of Vehicle to ve Fuel n and Development tteractive Media &	00 00 00 00 00 00 00 69F 70F 71F 72F 73F

# **SCHEDULE H –** 2013 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55 plus the tax amount from Federal Form 8960, Line 17.
2	Enter the amount of federal disaster credits allowed by IRS.
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line 9 to indicate that your income tax deduction has been increased.









	-0								
					Enter your Social Security Number.				
SC	HE	<b>DULE G</b> – 201	13 NONREFUNDABLE TAX CF	REDITS	3				
1			BILITIES PAID TO OTHER STATES – A copy e. Enter the amount of the income tax liability			p- 1			00
2	CR See	EDIT FOR CERTAIN e instructions on pag	N DISABILITIES - Mark an "X" in the appropage 28 for definitions of these disabilities.	riate boxe	es. Only one credit is allowed per person.				
		_	Deaf Loss of Mentally Incapacitated Blind		Enter the total number of qualifying  D individuals. Only one credit is allowed	1 2D			
	2A	Yourself			per person.	20			
	2B	Spouse		2	E Multiply Line 2D by \$100.	2E			
	2C	Dependent *					<u></u>		
	*	List dependent nar	mes here. >						
3	CRI	EDIT FOR CONTRI	BUTIONS TO EDUCATIONAL INSTITUTION	IS					
	зА	Enter the value of co	computer or other technological equipment dona	ted. Attacl	n Form R-3400.	3A			00
	3B	Multiply Line 3A by	y 40 percent. Round to the nearest dollar.			3B			00
4	CRI	EDIT FOR CERTAIN	N FEDERAL TAX CREDITS						
	4A	Enter the amount of	of eligible federal credits.			4A	,,		00
	4B	Multiply Line 4A by 1	10 percent. Enter the result or \$25, whichever is le	ess. This o	credit is limited to \$25.	4B			00
Add	litic	nal Nonrefund	dable Credits						
Ente	r cre	edit description and	d associated code, along with the dollar a Credit Description	imount c	of credit claimed. See instructions beg Credit Co	0 , 0	ge 28. Amount of	Credit (	Claimed
5						5	,,		00
6						6	,,		00
7						7			00
8						8			00
9						9			00
10						10			00
-11	0	THER NONREFUND	DABLE TAX CREDITS - Add Lines 1, 2E, 3B	, 4B, and	5 through 10. Also, enter	🗖			

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

this amount on Form IT-540, Line 14.

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Angel Investor	262
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399









## 2013 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number

Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 31.

1. Care Provider Information Schedule — Complete columns A through D 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. 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 2013 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.

### **Care Provider Information Schedule**

Α	В	С	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2013 in column G. See the definitions on page 31 for information on Qualified Expenses.

			Qualifying person Social Security No		Qualified expenses you incurred and paid in 2013 for the person listed in column (E)
					.00
					.00
					.00
					.00
					.00
3		ne 2. Do not enter more than \$3,000 fo Enter this amount here and on Form IT-		3	.00
4	Enter your earned income. See th	ne definitions on page 31.		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, Line 19B.		6	.00	
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.		7	.00	
	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.				
	If Line 7 is: over	but not over	decimal amount		
8	\$0 \$15,000 \$17,000	\$15,000 \$17,000 \$19,000	.35 .34 .33	8	X
	\$19,000 \$21,000 \$23,000	\$21,000 \$23,000 \$25,000	.32 .31 .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	, Line 19.		11	.00



Υοι	ur Name		Readiness Credit Worksheet (For use with Form IT-540)  Social Security Number			
100	ar realine		Gooda Geodiny Number			
cred unc Chil stat	dit, the taxpayer must have Federal Ad ler age six who attended a child can ldren and Family Services. The qualify e license number, the LA Revenue Ad	ljusted Gross Income of \$25,0 e facility that is participating ir ring child care facility must hav ccount number, the Star Ratin	redit for child care expenses as provided under R.S. 47: 00 or less and must have incurred child care expenses for the Quality Start Rating program administered by the ve provided the taxpayer with Form R-10614 which verifing, and the rating award date.  ble Child Care Credit on Form IT 540, Line 19.	or a <b>qualified dependent</b> Louisiana Department of		
1.	Enter the amount of 2013 Louisiana		,			
١.			ine 11	. 00		
	Using the Star Rating of the child car percentage for the School Readines		pendent attended during 2013, shown on Form R-10614, below:	determine the applicable		
		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 de	ependents <b>under age six</b> who	attended a:			
	Five Star Facility	and multiply the numb	er by 2.0 (i)			
	Four Star Facility	and multiply the numb	er by 1.5 (ii)			
	Three Star Facility	and multiply the numb	er by 1.0 (iii)			
	Two Star Facility	and multiply the numb	er by .50 (iv)			
3	Add lines (i) through (iv) and enter the	ne result. Be sure to include the	e decimal	·		
4	Multiply Line 1 by the total on Line 3 and enter the result here and on For		imal, round to the nearest dollar	. 00		
	Form IT-540, Line 20 enter in the boxe shown on Line 2 above for the associa		he number of your qualified dependents			
		2013 Louisiana Earn	ed Income Credit Worksheet			
ava		k, have a valid Social Securit	claimed and received a Federal Earned Income Credit ( by Number, and have a qualifying child, or are between to the contract of the contract o			
Cor	mplete only if you claimed a Federa	Il Earned Income Credit (EIC	;)			
1	Federal Earned Income Credit – Ent Line 8a, OR Federal Form 1040A, Li		orm 1040EZ, 40, Line 64a	.00		
2	Multiply Line 1 above by 3.5 percent	, round to the nearest dollar, a	nd enter the result on Line 3 2	X .035		
3	Enter this amount on Form IT-540. L	ine 21	3 _	.00		



**WEB**