

2014 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

IMPORTANT!
You must enter your SSN below in the same order as shown on your federal return.

Mark Box:

Name Change <input type="checkbox"/>	Your legal first name	Init.	Last name	Suffix
	If joint return, spouse's name	Init.	Last name	Suffix
Decedent Filing <input type="checkbox"/>	Present home address (number and street including apartment number or rural route)			
Spouse Decedent <input type="checkbox"/>	City, Town, or APO			
Amended Return <input type="checkbox"/>	State		ZIP	

Your SSN

Spouse's SSN

Area code and daytime telephone number

NOL Carryback

Your Date of Birth (mmddyyyy)

Spouse's Date of Birth (mmddyyyy)

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 Yourself 65 or older Blind
- 6B Spouse 65 or older Blind

Total of 6A & 6B

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c, in the boxes here.

6C

First Name	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



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Enter your Social Security Number.

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 17.

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.

7	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
9	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go to Line 10D.

10A	FEDERAL ITEMIZED DEDUCTIONS <input type="checkbox"/>
10B	FEDERAL STANDARD DEDUCTION
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H-NR. <input type="checkbox"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.

10A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10F	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
11	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

NONREFUNDABLE TAX CREDITS

13A	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 31, or Federal Form 1040, Line 49. This amount will be used to compute your 2014 Louisiana Nonrefundable Child Care Credit.
13B	2014 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet.
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 – See Nonrefundable Child Care Credit Worksheet.
13D	2014 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim the credit on this line. See Nonrefundable School Readiness Credit Worksheet. 5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/>
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 – See Nonrefundable School Readiness Credit Worksheet.
14	EDUCATION CREDIT
15	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10
16	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15. <input type="checkbox"/>

13A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
14	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

17	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."
18	CONSUMER USE TAX <input type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.
19	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18.

17	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
18	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
19	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

CONTINUE ON NEXT PAGE



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

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Enter your Social Security Number.

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REFUNDABLE TAX CREDITS	20	2014 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 22 and Refundable Child Care Credit Worksheet.	20	
	20A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	20A	
	20B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	20B	
	21	2014 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 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/>	21	
	22	LOUISIANA CITIZENS INSURANCE CREDIT <input type="checkbox"/>	22	
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F–NR, Line 7	23		

PAYMENTS	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.	24	
	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25	
	26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	26	
	27	AMOUNT OF ESTIMATED PAYMENTS FOR 2014	27	
	28	AMOUNT PAID WITH EXTENSION REQUEST	28	

29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, and 21 through 28. Do not include amounts on Line 20A and 20B.	29	
30	OVERPAYMENT – If Line 29 is greater than Line 19, subtract Line 19 from Line 29. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 37.	30	
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 29 and Form R-210NR. If you are a farmer, check the box. <input type="checkbox"/>	31	
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30. If Line 31 is greater than Line 30, subtract Line 30 from Line 31, and enter the balance on Line 37.	32	
33	TOTAL DONATIONS – From Schedule D-NR, Line 26	33	

REFUND DUE	34	SUBTOTAL – Subtract Line 33 from Line 32 to determine the amount of overpayment available for credit or refund.	34	
	35	AMOUNT OF LINE 34 TO BE CREDITED TO 2015 INCOME TAX CREDIT	35	
	36	AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34. 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. REFUND <input type="checkbox"/> 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 by paper check.	36	
	DIRECT DEPOSIT INFORMATION			
	Type:	Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Will this refund be forwarded to a financial institution located outside the United States? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Routing Number	<input type="text"/>	Account Number	<input type="text"/>	



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

COMPLETE AND SIGN RETURN ON NEXT PAGE

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61573

Enter your Social Security Number.

SSN input boxes

AMOUNTS DUE LOUISIANA

Table with 2 columns: Description (Lines 37-46) and Amount Due. Line 47 is labeled 'PAY THIS AMOUNT.'

Amount Due input boxes for lines 37-47

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.

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.

Signature and Date fields for taxpayer and preparer

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

4-character name input boxes

FOR OFFICE USE ONLY

Field Flag input boxes

SSN, PTIN, or FEIN input boxes

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2015

Address 1, 2

1 Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550

2 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

SPEC CODE

SPEC CODE input boxes



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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Nonresident and Part-Year Resident (NPR) Worksheet

See instructions for completing the NPR worksheet beginning on page 15.		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	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Enter the amount in the Federal column on IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		

2014 Adjustments to Income

Additions	13	Interest and dividend income from other states and their political subdivisions		
	14	Recapture of START contributions		
	15	Total – Add Lines 12, 13, and 14.		
Subtractions	16	Interest and Dividends on U.S. Government Obligations		
	17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
	18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
	19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
	20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
	21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
	22	Native American Income		
	23	START Savings Program Contribution		
	24	Military Pay Exclusion		
	25	Road Home		
	26	Recreation Volunteer or Volunteer Firefighter		
	27	Voluntary Retrofit Residential Structure		
	28	IRC 280C Expense Adjustment		
	29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
	30	Capital Gain from Sale of Louisiana Business		
	31	Other Exempt Income Identify: _____		
	32	Total Exempt Income – Add Lines 16 through 31.		
	33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15. Also, enter this amount on Form IT-540B, Line 8.		



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2014 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 expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

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

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

Enter the total Elementary and Secondary School Tuition Deduction.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction.	\$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D-NR – 2014 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 32 of Form IT-540B 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 32 of Form IT-540B.

Line 1: Adjusted Overpayment- From IT-540B, Line 32. Input field for amount.

Table with 3 columns: Line number, Organization Name, and Amount input field. Includes rows 2-13 under 'DONATIONS OF LINE 1'.

Table with 3 columns: Line number, Organization Name, and Amount input field. Includes rows 14-25 under 'DONATIONS OF LINE 1'.

Line 26: TOTAL DONATIONS – Add Lines 2 through 25. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 33. Input field for total amount.



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61577

ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input boxes for Social Security Number

SCHEDULE F-NR – 2014 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military service members 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 total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D Input boxes for total amount of fees paid

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 18.

Table with 3 columns: Credit Description, Code, Amount of Credit Claimed. Includes line 7 for OTHER REFUNDABLE TAX CREDITS.

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists various refundable credits like Inventory Tax, Mentor-Protégé, Solar Energy Systems, etc.

SCHEDULE H-NR – 2014 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 3 columns: Line number, Description, Amount. Includes instructions for federal income tax liability, disaster credits, and total deduction.



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE G-NR – 2014 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 20 for definitions of these disabilities.										
		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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
1B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
1C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
* 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 40 percent.								2B	
3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS										
3A	Enter the amount of eligible federal credits.								3A	
3B	Multiply Line 3A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25.								3B	

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 20.

	Credit Description	Credit Code	Amount of Credit Claimed
4			
5			
6			
7			
8			
9			
10	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B, Line 15.		

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

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

Description	Code
Eligible Re-entrants	228
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

Description	Code
Capital Company	257
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



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61579



ATTACH THIS WORKSHEET TO YOUR RETURN.

2014 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See instructions on page 22.

1. Care Provider Information Schedule – Complete columns A through D for each person or organization that provided the care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See the IRS 2014 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.**

A	B	C	D
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 2014 in column G. See the definitions on page 22 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2014 for the person listed in column E
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 20A.	3	.00																												
4	Enter your earned income. See the definitions on page 22.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B, Line 20B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; margin-top:5px;"> <thead> <tr> <th style="width:20%">If Line 7 is:</th> <th style="width:20%">over</th> <th style="width:20%">but not over</th> <th style="width:20%">decimal amount</th> </tr> </thead> <tbody> <tr><td></td><td>\$0</td><td>\$15,000</td><td style="text-align:right">.35</td></tr> <tr><td></td><td>\$15,000</td><td>\$17,000</td><td style="text-align:right">.34</td></tr> <tr><td></td><td>\$17,000</td><td>\$19,000</td><td style="text-align:right">.33</td></tr> <tr><td></td><td>\$19,000</td><td>\$21,000</td><td style="text-align:right">.32</td></tr> <tr><td></td><td>\$21,000</td><td>\$23,000</td><td style="text-align:right">.31</td></tr> <tr><td></td><td>\$23,000</td><td>\$25,000</td><td style="text-align:right">.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 and enter the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 20.	11	.00																												



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ATTACH TO RETURN IF COMPLETED.

2014 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

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 \$25,000 or less and must have incurred child care expenses for a qualified dependent who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 20.

1. Enter the amount of 2014 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 25, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2014, 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 here. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the number 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 21. 4 _____ . **00**

On Form IT-540B, Line 21 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.



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