LOUISIANA FILE ONLINEFast. 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 60 days.

IT-540B WEB (Page 1 of 4)

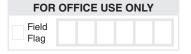
2016 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

IMPORTANT!

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

| Mark Box: | Your legal firs | t namo | In | it. Last name | | | | Suffix |] | | |
|--------------------|----------------------------|---|---------------|---------------|----------|--------------|------------|----------------|---------------------------|-------------------|---------------------|
| Name Change | | | | it. Last mame | | | | Julia | Your SSN | | |
| Decedent Filing | | spouse's name | | it. Last name | | | | Suffix | Spouse's SSN | | |
| Spouse Decedent | Present home | address (number and | street includ | ing apartment | number (| or rural rou | ite) | | | | |
| Address Change | City, Town, or | APO | | | | State | Z | IP | Area coo | de and daytime te | epnone number |
| Amended Return | | | | | | | | | | | |
| NOL Carryback | Your Date | of Birth | | | Spo | ouse's Da | ate of Bi | rth | | | _ |
| | | he appropriate number gree with your federal r | | 6 | EXEN | /IPTIONS | S: | | | | |
| | Enter a " 1 " in bo | ox if single . | | 6 <i>A</i> | X | Yourself | | 65 or older | Blind | | |
| | Enter a " 2 " in bo | ox if married filing jo | ointly. | | | _ | | 65 or | <u> </u> | | Total of 6A & 6B |
| 1 | Enter a "3" in bo | ox if married filing s | eparately | . 6E | 3 | Spouse | | older | Blind | | |
| | | ox if head of househ son is not your dependent | | here | | | | | | | |
| | | ox if qualifying wido | | THEIE. | | | | | | | |
| | | | | | | | | | | | |
| required iiii | omation. Emer | the total number from | ii i ederar i | 01111 1040A, | Line oc | , or rede | 5141 T 011 | 11 1040, | Line oc, in the bi | oxes here. | 6C |
| First | Name | Last Name | ! | Social Se | curity N | lumber | | Relation | ship to you | Birth Date | (mm/dd/yyyy) |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | IMP | ORTANT! | | | | | | | | | |
| in together | pages of the ralong with | nis return MUS your W-2s and aperclip. Do no | l comple | eted | | 6D | TOTAL | ЕХЕМРТ | TIONS – Total of 6 | A, 6B, and 6C | 6D |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |







| | | Enter your Social Security Nur | mber. |
|-------|----------------|---|------------------------------------|
| lf yo | ou a | re not required to file a federal return, indicate wages here. Mark this I | box and enter zero "0" on Line 23. |
| | 7 | FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12. | 7 00 |
| | 8 | LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33. | 8 00 |
| | 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%. | 9 % |
| | u did ne 10 | I not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go DD. | |
| | 10A | FEDERAL ITEMIZED DEDUCTIONS | 10A |
| | 10B | FEDERAL STANDARD DEDUCTION | 10B |
| | 10C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A. | 10C 00 |
| | 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. | 10D 00 |
| | 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 "0." | 11 00 |
| | 12 | YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax. | 12 00 |
| | 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8 | 13 00 |
| | 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. | 14 00 |
| | | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income | |
| | 15 | must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 12 and Refundable Care Credit Worksheet. | 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 | 2016 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. | 16 |
| | | 5 4 3 2 | |
| | 17 | LOUISIANA CITIZENS INSURANCE CREDIT See instructions, page 2. | 17 |
| | 18 | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10 | 18 |
| | 19 | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16 through 18. Do not include amounts on Lines 15A, 15B and 17A. | 19 |
| | 20 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2. | 20 00 |
| | 21 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2. | 21 00 |



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

CONTINUE ON NEXT PAGE





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



COMPLETE AND SIGN RETURN ON NEXT PAGE



| | | Enter your Social Security Number. | | |
|----------------------|----|--|--------|--|
| | 41 | AMOUNT YOU OWE - If Line 25 is greater than Line 33, subtract Line 33 from Line 25. | 41 00 | |
| | 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND | 42 000 | |
| AN | 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND | 43 | |
| UISIA | 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION | 44 | |
| DUE LOUISIANA | 45 | INTEREST – From the Interest Calculation Worksheet, page 11, Line 5. | 45 | |
| | 46 | DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 11, Line 7. | 46 | |
| AMOUNTS | 47 | DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 11, Line 7. | 47 | |
| ⋖ | 48 | UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 11, and Form R-210NR. If you are a farmer, check the box. | 48 | |
| | 49 | BALANCE DUE LOUISIANA – Add Lines 41 through 48. If mailing to LDR, use address 1 below. For electronic payment options, see inside cover. PAY THIS AMOUNT. | 49 | |
| | | DO NOT SEND CASH. | | |

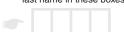
IMPORTANT!

All four (4) pages of this return MUST be mailed in together along with your W-2s and completed schedules. Please paperclip. Do not staple.

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 40.

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

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



Individual Income Tax Return Calendar year return due 5/15/2017



Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Φ Baton Rouge, LA 70821-3550 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

Social Security Number, PTIN, or FEIN of paid preparer

SPEC CODE



| Enter your Social Security Number. | |
|------------------------------------|--|
|------------------------------------|--|

Nonresident and Part-Year Resident (NPR) Worksheet

| | | See instructions for completing the NPR worksheet beginning on page 3. | 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 | | |
| 1 | 10 | Total Income – Add the income amounts on Lines 1 – 9 for each column. | | |
| 1 | 11 | Total Adjustments to Income | | |
| 1 | 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. | | |
| | | 2016 Adjustments to Income | | |
| 1 | 13 | Interest and dividend income from other states and their political subdivisions | | |
| 1 | 14 | Recapture of START contributions | | |
| 1 | 15 | Total – Add Lines 12, 13, and 14. | | |
| 1 | 16 | Interest and Dividends on U.S. Government Obligations | | |
| 1 | 17 | Louisiana State Employees' Retirement Benefits – Taxpayer date retired: Spouse date retired: | | |
| 1 | 18 | Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: Spouse date retired: | | |
| 1 | 19 | Federal Retirement Benefits – Date retired: Taxpayer Spouse: | | |
| 2 | 20 | Other Retirement Benefits – Date retired: Taxpayer Spouse: Provide name or statute: | | |
| 2 | 21 | Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: | | |
| 2 | 22 | Native American Income | | |
| 2 | 23 | START Savings Program Contribution | | |
| 2 | 24 | Military Pay Exclusion | | |
| 2 | 25 | Road Home | | |
| 2 | 26 | Recreation Volunteer or Volunteer Firefighter | | |
| 2 | 27 | Voluntary Retrofit Residential Structure | | |
| 2 | 28 | IRC 280C Expense Adjustment | | |
| 2 | 29 | Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education | | |



Identify:

Other Exempt Income

amount on Form IT-540B, Line 8.

Capital Gain from Sale of Louisiana Business

Total Exempt Income – Add Lines 16 through 31.

LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15. Also, enter this

30

31



ATTACH TO RETURN IF COMPLETED.

2016 Louisiana School Expense Deduction Worksheet

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

- 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 | Deduction as described in Section I | | | | |
|---------|------------------------------|-------------------------------------|---|---|---|--|
| | | | 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 Expense | List the amount paid for each student as listed in Section II. | | | | | | | | | |
|--|--|-----|-----|-----|-----|-----|--|--|--|--|
| Qualifying Expense | Α | В | С | 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 Studen t – 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. | \$ |



| | | A A | TTACH | TO RE | TURN IF CO | MPLETE | D. | | | | | |
|-------|-------|---------------------------------|-----------|-----------------|-----------------------------|--------------|-----------|--|-------------------------------------|-----------------|----------------------------|--------------|
| SCH | IEDL | JLE C-NR | - 201 | 6 NON | REFUNDA | BLE P | RIOR | Enter your Social S ITY 1 CREDITS | ecurity Number. | | | |
| 1 | CRE | EDIT FOR CER e disabilities. | TAIN DI | SABILITIE | ES - Mark an ". | X" in the a | appropria | ate boxes. Only one credit is | allowed per person. | See instruction | is on page 5 for de | finitions of |
| | | | Deaf | Loss of Limb | Mentally incapacitated | Blind | 1D | Enter the total number of cindividuals. Only one credi | | 1D | | |
| | 1A | Yourself | | | | | 1E | person. Multiply Line 1D by \$72. | _ | | | |
| | 1B | Spouse | | | | | 12 | Wulliply Line 10 by \$12. | | 1E | L- j L | |
| | 1C | Dependent * | | | | | | | | | | |
| | * | List depende | nt name | s here. > | | | | | | | | |
| 2 | CRE | DIT FOR CON | ITRIBUT | IONS TO | EDUCATION | AL INSTIT | UTIONS | 3 | | | | |
| | 2A | Enter the valu | ie of com | puter or of | ther technologic | al equipme | ent dona | ted. Attach Form R-3400. | | 2A | | 00 |
| | 2B | Multiply Line | 2A by 2 | 9 percent | • | | | | | 2B | <u> </u> | |
| 3 | CRE | DIT FOR CER | TAIN FE | DERAL 1 | AX CREDITS | | | | | | | |
| | ЗА | Enter the am | ount of | eligible fed | deral credits. | | | | | 3A | | |
| | 3B | Multiply Line | 3A by 7.2 | 2 percent. | Enter the resul | t or \$18, w | hicheve | r is less. This credit is limited to | o \$18. | 3B | | |
| | | al Nonrefu | | | • | | | | | | _ | |
| Enter | credi | it description a | and ass | ociated c | code, along w Credit Des | | ollar am | ount of credit claimed. See | e instructions begir Credit Code | | : 5. ınt of Credit Clai | imad |
| 4 | | | | | Credit Des | cription | | | Credit Code | 4 | int of Credit Clai | 00 |
| | | | | | | | | | | | | |
| 5 | | | | | | | | | | 5 | <u></u> | 00 |
| 6 | | | | | | | | | | 6 | | 00 |
| 7 | | | | | | | | | | 7 | | 00 |
| 8 | | AL NONREFU | | | | S – Add L | ines 1E, | 2B, 3B, and 4 through 7. | | 8 | | |
| | Also | , onto the diff | ount OII | . 5111111-5 | IOD, LINE IO. | | | | | | | |

| Description | Code |
|---------------------------|------|
| Premium Tax | 100 |
| Commercial Fishing | 105 |
| Family Responsibility | 110 |
| Small Town Doctor/Dentist | 115 |

| Description | Code |
|---------------------------|------|
| Bone Marrow | 120 |
| Law Enforcement Education | 125 |
| First Time Drug Offenders | 130 |
| Bulletproof Vest | 135 |

| Description | Code |
|---|------|
| Nonviolent Offenders | 140 |
| Owner of Newly Constructed Accessible Home | 145 |
| Qualified Playgrounds | 150 |

| Description | Code |
|---|------|
| Debt Issuance | 155 |
| Donations of Materials, Equipment, Advisors, Instructors | 175 |
| Other | 199 |





Enter your Social Security Number.

SCHEDULE D-NR - 2016 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 to the organizations or funds listed below. Enter on Lines 2 through 23, the portion of the overpayment you wish to donate. The total on Line 24 cannot exceed the amount of your overpayment on Line 36 of Form IT-540B.

| 1 | Adjusted Overpayment- From IT- | 540B, Line 36 | | | 1 | | |
|----|---|---------------|----|-------------|--|----|--|
| 2 | The Military Family Assistance Fund | 2 | | 13 | The Louisiana Youth Leadership Seminar Corporation | 13 | |
| 3 | Coastal Protection and Restoration Fund | 3 | | 14 | Lighthouse for the Blind in New Orleans | 14 | |
| 4 | The START Program | 4 | | 15 | The Louisiana Association for the Blind | 15 | |
| 5 | Wildlife Habitat and Natural Heritage Trust Fund | 5 | | - 16 | Louisiana Center for the Blind | 16 | |
| 6 | Louisiana Cancer Trust fund | 6 | | 17 L | Affiliated Blind of Louisiana, Inc. | 17 | |
| 7 | Louisiana Animal Welfare Commission | 7 | | 18 | Louisiana State Troopers Charities, Inc. | 18 | |
| 8 | Louisiana Food Bank Association | 8 | 00 | 19 20 | Friends of Palmetto State Park | 19 | |
| 9 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana | 9 | 00 | 20 | The American Rose Society | 20 | |
| 10 | Louisiana Association of United Ways/LA 2-1-1 | 10 | | 21 | The Extra Mile | 21 | |
| 11 | American Red Cross | 11 | | 22 | Louisiana Naval War Memorial Commission | 22 | |
| 12 | Louisiana National Guard Honor Guard for Military Funerals | 12 | | 23 | Children's Therapeutic Services at the Emerge Center | 23 | |



| | ATTACH TO RETURN IF COMPLETED. | | | |
|---------|--|--|-----------------|-----------------------|
| | | Enter your Social Security Number. | | |
| SCH | HEDULE F-NR – 2016 REFUNDABLE PRIORITY | 2 CREDITS | | |
| 1 | Credit for amounts paid by certain military servicemembers for obtaini | ng Louisiana Hunting and Fishing Licenses. | | |
| 1A | Yourself Date of Birth (MM/DD/YYYY) | Driver's License number | | State of issue |
| 1B | Spouse Date of Birth (MM/DD/YYYY) | | | |
| ID | Spouse Date of Bittl (MINI/DD/11111) | | | |
| 1C | Dependents: List dependent names. | | | |
| | Dependent name | Date of | Birth (MM/DD/Y) | YYY) |
| | Dependent name | Date of | Birth (MM/DD/Y) | YYY) |
| | Dependent name | | | YYY) |
| | Dependent name | Date of | Birth (MM/DD/Y) | YYY) |
| 1D | Enter the amount of the credit for fees paid by certain military service men | mbers for obtaining | | |
| ۸ ما ما | Louisiana Hunting and Fishing Licenses. See instructions, page 7. | | 10 |) |
| | itional Refundable Priority 2 Credits credit description and associated code, along with the dollar | amount of credit claimed. See instructions | s heainnina on | nage 7 |
| Linto | Credit Description | Credit Code | | unt of Credit Claimed |
| | | | | |
| 2 | | F | 2 | <u> </u> |
| 3 | | F | 3 | |
| 4 | | F | 4 | |
| | | | | |
| 5 | | F | 5 | <u> </u> |
| 6 | | F | 6 | 00 |
| _ | - (| | | |
| | sferable, Refundable Priority 2 Credits the State Certification Number from Form R-6135, along with | the dellar amount of gradit plaimed. See | instructions he | nainning on naga 7 |
| Lillei | Credit Description | Credit Code | | unt of Credit Claimed |
| | • | | | |
| 7. | Musical and Theatrical Production | 6 2 F | 7 | |
| 7A. | | | | |
| 8. | Musical and Theatrical Production | 6 2 F | 8 | 00 |
| 8A. | | | | |
| 9. | Musical and Theatrical Production | 6 2 F | 9 📗 | 00 |
| 94 | | | , | |

SEE CREDIT CODES ON NEXT PAGE



amount on Form IT-540B, Line 18.

10. OTHER REFUNDABLE PRIORITY 2 CREDITS - Add Lines 1D and 2 through 9. Also enter this



| ATTACH TO | DETLIDALIE | COMPLETED |
|-----------|-------------|-----------|
| ATTACHTO | J KETUKN IF | COMPLETE |

SCHEDULE F-NR - 2016 REFUNDABLE PRIORITY 2 CREDITS ... CONTINUED

| Description | Code |
|-----------------------------|------|
| Ad Valorem Offshore Vessels | 52F |
| Telephone Company Property | 54F |
| Prison Industry Enhancement | 55F |
| Urban Revitalization | 56F |
| Mentor-Protégé | 57F |
| Milk Producers | 58F |

| Description | Code |
|---|------|
| Technology Commercialization | 59F |
| Historic Residential | 60F |
| Angel Investor | 61F |
| School Readiness Child Care Provider | 65F |

| Description | Code |
|--|------|
| School Readiness Child Care Directors and Staff | 66F |
| School Readiness Business – Supported Child Care | 67F |
| School Readiness Fees and Grants to Resource and Referral Agencies | 68F |

| Description | Code |
|--|------|
| Retention and Modernization | 70F |
| Conversion of Vehicle to Alternative Fuel | 71F |
| Digital Interactive Media & Software | 73F |
| Solar Energy Systems - Leased | 74F |
| Other Refundable Credit | 80F |

*** Schedule G - NR omitted on purpose ***

SCHEDULE H-NR - 2016 MODIFIED FEDERAL INCOME TAX DEDUCTION

| 1 | Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet, page 2. |
|---|---|
| 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-540B, Line 9, and mark the box on Line 9 to indicate that your income tax deduction has been increased. |

| 1 | | I į | |
|---|---|-----|--|
| 2 | Ĺ | | |
| 3 | | | |

SCHEDULE I-NR – 2016 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit amount claimed. See instructions beginning on page 8.

Credit Description

| 1 | |
|---|---|
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 27 |

| | F |
|--|---|
| | F |
| | F |
| | F |
| | F |

Amount of Credit Claimed

| | Amount of Credit Claimed | |
|---|--------------------------|--|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |

| Description | Code |
|------------------------|------|
| Inventory Tax | 50F |
| Ad Valorem Natural Gas | 51F |



WEB

| ATTACH | TO | DETIIDN | IE | COMPI | ETED |
|--------|----|---------|------|-------|-------|
| АПАСП | 10 | REIURN | IL A | COMPL | .ヒョヒレ |

| Enter your Social Security Number. | | | | | |
|------------------------------------|--|--|--|--|--|
| | | | | | |

SCHEDULE J-NR - 2016 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

| 1 | 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 2016 Louisiana Nonrefundable Child Care Credit. | 1 | 00 |
|---|--|---|----|
| 2 | 2016 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. | 2 | 00 |
| 3 | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 – See Nonrefundable Child Care Credit Worksheet. | 3 | 00 |
| 4 | 2016 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 | 4 | 00 |
| 5 | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 – See Nonrefundable School Readiness Credit Worksheet. | 5 | |

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 9.

Credit Description

| | P. C. |
|----|---|
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |

Credit Code

Amount of Credit Claimed

| 0 | |
|----|--|
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |

| Description | Code |
|---|------|
| 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 |
| Inventory Tax Credit Carried Forward and ITEP | 218 |
| | |

| Description | Code |
|--|------|
| Ad Valorem Natural Gas Credit Carried Forward | 219 |
| New Jobs Credit | 224 |
| Refunds by Utilities | 226 |
| Eligible Re-entrants | 228 |
| Neighborhood Assistance | 230 |

| Description | Code |
|--|------|
| Research and Development | 231 |
| Cane River Heritage | 232 |
| LA Community Economic Dev. | 234 |
| Apprenticeship | 236 |
| Ports of Louisiana Investor | 238 |
| Ports of Louisiana Import Export Cargo | 240 |

| Description | Code |
|------------------------------|------|
| Biomed/University Research | 300 |
| Tax Equalization | 305 |
| Manufacturing Establishments | 310 |
| Enterprise Zone | 315 |
| Other | 399 |

CONTINUE ON NEXT PAGE.







| ATTACH TO RETURN IF COMPLETED |
|-------------------------------|
| |

Enter your Social Security Number.

SCHEDULE J-NR - 2016 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. See instructions

| begin | ning on page 9. Credit Description | Credit Code | Amount of Credit Claimed |
|-------|--|-------------|--------------------------|
| 12 | | 12 | 00 |
| 12A | | | |
| 13 | | 13 | 00 |
| 13A | | | |
| 14 | | 14 | 00 |
| 14A | | | |
| 15 | | 15 | 00 |
| 15A | | | |
| 16 | TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 22. | 16 | 00 |

| Description | Code |
|---------------------------|------|
| Motion Picture Investment | 251 |
| Research and Development | 252 |
| Historic Structures | 253 |

| Description | Code |
|---------------------------|------|
| Digital Interactive Media | 254 |
| Motion Picture Resident | 256 |
| Capital Company | 257 |

| Description | Code |
|----------------------|------|
| LCDFI | 258 |
| New Markets | 259 |
| Brownfields Investor | 260 |

| Description | Code |
|-------------------------------|------|
| Motion Picture Infrastructure | 261 |
| Angel Investor | 262 |
| Other | 299 |



WEB



ATTACH TO RETURN IF COMPLETED.

2016 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

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

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 12.

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 2016 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.

| 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 2016 in column G. See the definitions on page 12 for information on Qualified Expenses.

| | | F | | G | |
|---|---|--|---|--|---|
| Qualifying po | Qualifying person's Social Security Number | | incurred and paid in 2016 | Qualified expenses you incurred and paid in 2016 for the person listed in column E | |
| | | | | | .00 |
| | | | | | .00 |
| | | | | | .00 |
| | | | | | .00 |
| | | | | | .00 |
| T | <u> </u> | | | | .00 |
| | | | 3 | | .00 |
| Enter your earned income. See th | ne definitions on page 12. | | 4 | | .00 |
| | | | 5 | | .00 |
| Enter the smallest of Lines 3, 4, c | or 5. Also enter this amount on Form IT- | 540B, Line 15B. | 6 | | .00 |
| Enter your Federal Adjusted Gros | s Income from Form IT-540B, Line 7. | | 7 | | .00 |
| Enter on Line 8 the decimal amou | | | | | |
| If Line 7 is: over | but not over | decimal amount | | | |
| \$0 \$15,000 \$17,000 \$19,000 \$21,000 \$23,000 | \$15,000 \$17,000 \$19,000 \$21,000 \$23,000 \$25,000 | .35 .34 .33 .32 .31 .30 | 8 | X | |
| Multiply Line 6 by the decimal amo | ount on Line 8 and enter the result here. | | 9 | | .00 |
| Multiply Line 9 by 50 percent and | enter this amount on Line 11 below. | | 10 | X .50 | |
| | Add the amounts in column G, Li \$6,000 for two or more persons. Enter your earned income. See the If married filing jointly, enter your disabled, see IRS Publication 503 Enter the smallest of Lines 3, 4, content the smallest of Lines 3, 4, content to t | Add the amounts in column G, Line 2. Do not enter more than \$3,000 for \$6,000 for two or more persons. Enter this amount here and on Form IT- Enter your earned income. See the definitions on page 12. If married filing jointly, enter your spouse's earned income (If your spoudisabled, see IRS Publication 503.) All other filing statuses, enter the am Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT- Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7. Enter on Line 8 the decimal amount shown below that applies to the amount of the interval of th | 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 15A. Enter your earned income. See the definitions on page 12. 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. Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B, Line 15B. Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7. 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 \$0 \$15,000 \$17,000 .35 \$17,000 \$19,000 .33 \$19,000 \$21,000 .32 \$21,000 \$23,000 .31 \$23,000 \$23,000 .31 \$23,000 \$25,000 .30 Multiply Line 6 by the decimal amount on Line 8 and enter the result here. | 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 15A. Enter your earned income. See the definitions on page 12. 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. Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B, Line 15B. Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7. 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 | 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 15A. Enter your earned income. See the definitions on page 12. 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. Enter the smallest of Lines 3, 4, or 5. Also enter this amount on Form IT-540B, Line 15B. Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7. 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 \$0 \$15,000 .35 . \$17,000 \$19,000 .32 . \$21,000 \$23,000 .31 . \$21,000 \$23,000 .31 . \$23,000 \$23,000 .30 . Multiply Line 6 by the decimal amount on Line 8 and enter the result here. 9 |



11 Enter this amount on Form IT-540B, Line 15.

.00



ATTACH THIS WORKSHEET TO YOUR RETURN.

2016 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

| Yo | ur Name | | Social Security Number | | | |
|-------------------|---|---|--|---|--|--|
| cre und Edu | dit, the taxpayer must have Federal A der age six who attended a child can | djusted Gross Income \$25 e facility that is participatin ty must have provided the t | ,000 or less and must have incurred child g in the Quality Start Rating program ac axpayer with Form R-10614 which verifie | ded under R.S. 47:297.4. To qualify for the discrete expenses for a qualified depender deministered by the Louisiana Department des the facility's name, the state license number the facility's name. | | |
| Со | mplete this worksheet only if you c | aimed a Louisiana Refur | dable Child Care Credit on Form IT 54 | 10B, Line 15. | | |
| 1. | Enter the amount of 2016 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 15, Line 11 | | | | | |
| | | 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 nu | mber by 2.0 (i) | · | | |
| | Four Star Facility | and multiply the nu | mber by 1.5 (ii) | · | | |
| | Three Star Facility and multiply the number by 1.0 (iii) | | | · | | |
| | Two Star Facility | and multiply the nu | mber by .50 (iv) | · | | |
| 3. | Add lines (i) through (iv) and enter th | e result here. Be sure to in | clude the decimal | 3 | | |
| 4. | Multiply Line 1 by the total on Line 3 and enter the result here and on For | If the number results in a om IT-540B, Line 16 | decimal, round to the nearest dollar | 400 | | |
| | On Form IT-540B, Line 16 enter in the dependents as shown on Line 2 about | • | l, 3, or 2 the number of your qualified ated facility. | | | |

