

IT-540B WEB 2017 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT
 (Page 1 of 4)

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

- Mark Box:**
- Name Change
 - Decedent Filing
 - Spouse Decedent
 - Address Change
 - Amended Return
 - NOL Carryback MSRA
 - 2015 Legislation Recovery

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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

6 EXEMPTIONS:

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

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



FOR OFFICE USE ONLY

Field Flag

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 14.

7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7	<input type="text"/>
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33.	8	<input type="text"/>
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	<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	10A	<input type="text"/>
10B	FEDERAL STANDARD DEDUCTION	10B	<input type="text"/>
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	<input type="text"/>
10D	FEDERAL INCOME TAX – See instructions. If your federal income tax has been decreased by the foreign tax credit, see instructions for optional deduction. If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H-NR.	10D	<input type="text"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	<input type="text"/>
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	<input type="text"/>
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0."	11	<input type="text"/>
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.	12	<input type="text"/>
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	13	<input type="text"/>
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	14	<input type="text"/>

15	2017 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 12 and Refundable Care Credit Worksheet, page 15.	15	<input type="text"/>
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A	<input type="text"/>
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B	<input type="text"/>
16	2017 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, page 16.	16	<input type="text"/>
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A	17	<input type="text"/>
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10	18	<input type="text"/>
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 18. Do not include amounts on Lines 15A, 15B and 17A.	19	<input type="text"/>

20	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.	20	<input type="text"/>
21	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 2.	21	<input type="text"/>



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

CONTINUE ON NEXT PAGE

Enter your Social Security Number.

SSN input boxes

Line 22 input boxes

Line 23 input boxes

Line 24 input boxes

Line 25 input boxes

Line 26 input boxes

Line 27 input boxes

Line 28 input boxes

Line 29 input boxes

Line 30 input boxes

Line 31 input boxes

Line 32 input boxes

Line 33 input boxes

Line 34 input boxes

Line 35 input boxes

Line 36 input boxes

Line 37 input boxes

Line 38 input boxes

Line 39 input boxes

Line 40 input boxes

22 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16

23 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20.

24 CONSUMER USE TAX – You must mark one of these boxes.
 No use tax due.
 Amount from the Consumer Use Tax Worksheet.

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

26 OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 21.

27 REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Line 6

28 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2017 – Attach Forms W-2 and 1099.

29 AMOUNT OF CREDIT CARRIED FORWARD FROM 2016

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

31 AMOUNT OF ESTIMATED PAYMENTS FOR 2017

32 AMOUNT PAID WITH EXTENSION REQUEST

33 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 26 through 32.

34 OVERPAYMENT – If Line 33 is greater than Line 25, subtract Line 25 from Line 33. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 41.

35 UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 11, and Form R-210NR. If you are a farmer, check the box.

36 ADJUSTED OVERPAYMENT – If Line 34 is greater than Line 35, subtract Line 35 from Line 34, and enter on Line 36. If Line 35 is greater than Line 34, subtract Line 34 from Line 35, and enter the balance on Line 41.

37 TOTAL DONATIONS – From Schedule D-NR, Line 24

38 SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.

39 AMOUNT OF LINE 38 TO BE CREDITED TO 2018 INCOME TAX CREDIT

40 AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. If mailing to LDR, use Address 2 on the next page.

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

DIRECT DEPOSIT INFORMATION

Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States? Yes No

Routing Number and Account Number input boxes

PAYMENTS

REFUND DUE



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

COMPLETE AND SIGN RETURN ON NEXT PAGE



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

Nonresident and Part-Year Resident (NPR) Worksheet

Table with 3 columns: Description, Federal, Louisiana. Rows 1-12 including Adjusted Gross Income.

2017 Adjustments to Income

Table with 3 columns: Description, Federal, Louisiana. Rows 13-33 including Additions and Subtractions.



WEB

61869



ATTACH TO RETURN IF COMPLETED.

2017 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 for more information.
1. Elementary and Secondary School Tuition - R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in Brumfield v. Dodd and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies required by the school.
2. Educational Expenses for Home-Schooled Children - R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
3. Educational Expenses for a Quality Public Education - R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies required by the school.
II. On the chart below, list the name of each 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.

Table with 4 main columns: Student, Name of Qualifying Dependent, Name of School, and Deduction as described above in Section I (sub-columns 1, 2, 3). Rows A-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.

Table for Section III with columns: Qualifying Expense, and List the amount paid for each student as listed in Section II (A-F). Rows include Tuition and Fees, School Uniforms, Textbooks or Other Instructional Materials, Supplies, Total, and Deduction per Student.

- 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.

Summary table for Section IV with rows: 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.

--	--	--	--	--	--	--	--	--	--

SCHEDULE C-NR – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 5 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"/>	1E Multiply Line 1D by \$72.	1E	
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 29 percent.	2B
3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
3A	Enter the amount of eligible federal credits.	3A
3B	Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 5.

	Credit Description	Credit Code	Amount of Credit Claimed
4			
5			
6			
7			
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B, Line 13.		

Description	Code
Education Credit Act 125 Recovery	099
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
Nonviolent Offenders	140

Description	Code
Owner of Newly Constructed Accessible Home	145
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Donations of Materials, Equipment, Advisors, Instructors	175
Other	199



Enter your Social Security Number. 

SCHEDULE D-NR – 2017 DONATION SCHEDULE

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 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		, , , , . 00
---	---	--	---	--	--------------

DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2	, , , , . 00
	3	Coastal Protection and Restoration Fund	3	, , , , . 00
	4	The START Program	4	, , , , . 00
	5	Wildlife Habitat and Natural Heritage Trust Fund	5	, , , , . 00
	6	Louisiana Cancer Trust Fund	6	, , , , . 00
	7	Louisiana Pet Overpopulation Advisory Council	7	, , , , . 00
	8	Louisiana Food Bank Association	8	, , , , . 00
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	, , , , . 00
	10	Louisiana Association of United Ways/LA 2-1-1	10	, , , , . 00
	11	American Red Cross	11	, , , , . 00
	12	Louisiana National Guard Honor Guard for Military Funerals	12	, , , , . 00

DONATIONS OF LINE 1	13	The Louisiana Youth Leadership Seminar Corporation	13	, , , , . 00
	14	Lighthouse for the Blind in New Orleans	14	, , , , . 00
	15	The Louisiana Association for the Blind	15	, , , , . 00
	16	Louisiana Center for the Blind	16	, , , , . 00
	17	Affiliated Blind of Louisiana, Inc.	17	, , , , . 00
	18	Louisiana State Troopers Charities, Inc.	18	, , , , . 00
	19	Friends of Palmetto State Park	19	, , , , . 00
	20	The American Rose Society	20	, , , , . 00
	21	The Extra Mile	21	, , , , . 00
	22	Louisiana Naval War Memorial Commission; U.S.S. KIDD	22	, , , , . 00
	23	Children's Therapeutic Services at the Emerge Center	23	, , , , . 00

24	TOTAL DONATIONS – Add Lines 2 through 23. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 37.		24		, , , , . 00
----	---	--	----	--	--------------



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SCHEDULE F-NR – 2017 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) Driver's License number 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 72 percent of the amount of fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 7. 1D

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 7.

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 2-6.

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See instructions beginning on page 7.

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 7-10.

SEE CREDIT CODES ON NEXT PAGE



 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE F-NR – 2017 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED

Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Retention and Modernization	70F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Conversion of Vehicle to Alternative Fuel	71F
Prison Industry Enhancement	55F	School Readiness Child Care Provider	65F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Digital Interactive Media & Software	73F
Urban Revitalization	56F					Solar Energy Systems – Leased	74F
Mentor-Protégé	57F					Other Refundable Credit	80F
Milk Producers	58F						

***** Schedule G – NR omitted on purpose *****

SCHEDULE H-NR – 2017 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Enter the amount of your federal income tax liability as shown on the Federal Income Tax Deduction Worksheet, page 1.	1	<input type="text"/>
2	Enter the amount of federal disaster credits allowed by IRS. See instructions beginning on page 8.	2	<input type="text"/>
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark box 2 on Line 10D to indicate that your income tax deduction has been increased.	3	<input type="text"/>

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

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

Credit Description	Credit Code	Amount of Credit Claimed
1	<input type="text"/> F	1 <input type="text"/>
2	<input type="text"/> F	2 <input type="text"/>
3	<input type="text"/> F	3 <input type="text"/>
4	<input type="text"/> F	4 <input type="text"/>
5	<input type="text"/> F	5 <input type="text"/>
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 27.	

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





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

Table with 5 rows for child care credits, including Federal Child Care Credit and Louisiana Nonrefundable Child Care Credit.

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.

Table with 3 columns: Credit Description, Credit Code, and Amount of Credit Claimed. Rows 6-11.

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Table with 2 columns: Description, Code. Lists credits like Atchafalaya Trace, Organ Donation, etc.

Table with 2 columns: Description, Code. Lists credits like Ad Valorem Natural Gas Credit, New Jobs Credit, etc.

Table with 2 columns: Description, Code. Lists credits like Research and Development, Cane River Heritage, etc.

Table with 2 columns: Description, Code. Lists credits like Biomed/University Research, Tax Equalization, etc.

CONTINUE ON NEXT PAGE.



WEB

61874

 ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number. 

SCHEDULE J-NR – 2017 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 beginning on page 9.

Credit Description		Credit Code	Amount of Credit Claimed
12	<input type="text"/>	<input type="text"/>	12 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
12A	<input type="text"/>		
13	<input type="text"/>	<input type="text"/>	13 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
13A	<input type="text"/>		
14	<input type="text"/>	<input type="text"/>	14 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
14A	<input type="text"/>		
15	<input type="text"/>	<input type="text"/>	15 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
15A	<input type="text"/>		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 22.		16 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>

IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

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

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299



WEB



ATTACH THIS WORKSHEET TO YOUR IF COMPLETED.

2017 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 E 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. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. You must follow the same rules of "Due Diligence" as the IRS requires if you do not have all of the care provider information. See the IRS 2017 Publication 503 for information on "Due Diligence." If additional lines are required for Lines 1 or 2, attach a schedule. Falsification of any information provided on this form constitutes fraud and can result in criminal penalties. 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	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
				.00
				.00
				.00
				.00
				.00

2. For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H. See the definitions on page 12 for information on Qualified Expenses.

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

3	Add the amounts in column H, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 15A.	3	.00																												
4	Enter your earned income. See the definitions on page 12.	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 15B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7, or Nonresident Part-year Resident Worksheet, Federal column, Line 12 if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table border="1"> <thead> <tr> <th>If Line 7 is:</th> <th>over</th> <th>but not over</th> <th>decimal amount</th> </tr> </thead> <tbody> <tr><td></td><td>\$0</td><td>\$15,000</td><td>.35</td></tr> <tr><td></td><td>\$15,000</td><td>\$17,000</td><td>.34</td></tr> <tr><td></td><td>\$17,000</td><td>\$19,000</td><td>.33</td></tr> <tr><td></td><td>\$19,000</td><td>\$21,000</td><td>.32</td></tr> <tr><td></td><td>\$21,000</td><td>\$23,000</td><td>.31</td></tr> <tr><td></td><td>\$23,000</td><td>\$25,000</td><td>.30</td></tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 15.	11	.00																												





ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2017 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 of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. You must enter the facility license number in column D on Line 1 of the 2017 Louisiana Refundable Child Care Credit Worksheet.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2017 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 15, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

(A) Quality Rating	(B) Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540B, Line 16. 4 _____ . **00**

On Form IT-540B, Line 16 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

