

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

2014 LOUISIANA RESIDENT

Mark Box:

- Name Change
- Decedent Filing
- Spouse Decedent
- Amended Return
- NOL Carryback

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 (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 Qualifying Widow(er) Total of 6A & 6B

6B Spouse 65 or older Blind

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 16.

7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."	<input type="checkbox"/>	From Louisiana Schedule E, attached
If you did not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.			
8A	FEDERAL ITEMIZED DEDUCTIONS		
8B	FEDERAL STANDARD DEDUCTION		
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.		
9	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.	<input type="checkbox"/>	
10	YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." Use this figure to find your tax in the tax tables.		
11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.		

7	<input type="text"/>
8A	<input type="text"/>
8B	<input type="text"/>
8C	<input type="text"/>
9	<input type="text"/>
10	<input type="text"/>
11	<input type="text"/>

NONREFUNDABLE TAX CREDITS	12A	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.	
	12B	2014 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.	
	12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 – See Nonrefundable Child Care Credit Worksheet.	
	12D	2014 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 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>	
	12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 – See Nonrefundable School Readiness Credit Worksheet.	
	13	EDUCATION CREDIT	<input type="checkbox"/>
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11		
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.		

12A	<input type="text"/>
12B	<input type="text"/>
12C	<input type="text"/>
12D	<input type="text"/>
12E	<input type="text"/>
13	<input type="text"/>
14	<input type="text"/>
15	<input type="text"/>

16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	
17	CONSUMER USE TAX You must mark one of these boxes.	<input type="checkbox"/> No use tax due. <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet, Line 2.
18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.	

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

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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.

[Social Security Number input boxes]

REFUNDABLE TAX CREDITS

Table with 3 columns: Line number, Description, and Amount. Rows include 19 (2014 Louisiana Refundable Child Care Credit), 19A, 19B, 20 (2014 Louisiana Refundable School Readiness Credit), 21 (Earned Income Credit), 22 (Louisiana Citizens Insurance Credit), and 23 (Other Refundable Tax Credits).

Input boxes for refundable tax credits, including a grid for line 20 with digits 5, 4, 3, 2.

PAYMENTS

Table with 3 columns: Line number, Description, and Amount. Rows include 24 (Amount of Louisiana Tax Withheld for 2014), 25 (Amount of Credit Carried Forward from 2013), 26 (Amount of Estimated Payments Made for 2014), and 27 (Amount Paid with Extension Request).

Input boxes for payments, including a grid for line 24.

Table with 3 columns: Line number, Description, and Amount. Rows include 28 (Total Refundable Tax Credits and Payments), 29 (Overpayment), 30 (Underpayment Penalty), 31 (Adjusted Overpayment), and 32 (Total Donations).

Input boxes for lines 28 through 32.

REFUND DUE

Table with 3 columns: Line number, Description, and Amount. Rows include 33 (Subtotal), 34 (Amount of Line 33 to be Credited to 2015 Income Tax), and 35 (Amount to be Refunded).

Input boxes for lines 33 through 35.

DIRECT DEPOSIT INFORMATION

Form for Direct Deposit Information including fields for Type (Checking, Savings), Will this refund be forwarded to a financial institution located outside the United States?, Routing Number, and Account Number.



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

[Last name input boxes]

COMPLETE AND SIGN RETURN ON NEXT PAGE.

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Enter your Social Security Number. 

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AMOUNTS DUE LOUISIANA	36	AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18.
	37	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND
	38	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND
	39	ADDITIONAL DONATION TO THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND
	40	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION <input type="checkbox"/>
	41	ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND
	42	INTEREST – From the Interest Calculation Worksheet, page 37, Line 5.
	43	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 37, Line 7.
	44	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 37, Line 7.
	45	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37, and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>
46	BALANCE DUE LOUISIANA – Add Lines 36 through 45. If mailing to LDR, use address 1 below. For electronic payment options, see page 2. PAY THIS AMOUNT.	

36										00
37										00
38										00
39										00
40										00
41										00
42										00
43										00
44										00
45										00
46										00

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. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

Your Signature	Date	Signature of paid preparer other than 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 5/15/2015

FOR OFFICE USE ONLY			
<input type="checkbox"/> Field Flag			

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

Social Security Number, PTIN, or FEIN of paid preparer

SPEC CODE

--	--	--	--

- { Address }**
- 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



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.



Input field for Social Security Number

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

Line 1: Adjusted Overpayment- From IT-540, Line 31. 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-540, Line 32. Input field for total amount.



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SCHEDULE E – 2014 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

SSN input boxes

Table with 3 rows: 1 FEDERAL ADJUSTED GROSS INCOME, 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS, 2A RECAPTURE OF START CONTRIBUTIONS, 3 TOTAL

Form with 3 rows for inputting values for lines 1, 2, 2A, and 3

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount. See instructions beginning on page 24.

Main table for Exempt Income with columns: Exempt Income Description, Code, Amount. Rows 4A-4H, 4I-4K, 5A-5C.

Table with 2 columns: Description, Code. Rows include Interest and Dividends on US Government Obligations, Louisiana State Employees' Retirement Benefits, etc.

Table with 2 columns: Description, Code. Rows include START Savings Program Contribution, Military Pay Exclusion, Road Home, etc.



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ATTACH TO RETURN IF COMPLETED.

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

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	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 Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F – 2014 REFUNDABLE TAX CREDITS

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

1A Yourself, 1B Spouse: Date of Birth, Driver's License number, State of issue

1C Dependents: List dependent names.

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 Amount input boxes

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 26.

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

Grid of refundable credit codes and descriptions: Inventory Tax, Ad Valorem Natural Gas, Ad Valorem Offshore Vessels, Telephone Company Property, Prison Industry Enhancement, Urban Revitalization, Mentor-Protégé, Milk Producers, Technology Commercialization, Historic Residential, Angel Investor, Musical and Theatrical Productions, Solar Energy Systems – Non-Leased, School Readiness Child Care Provider, School Readiness Child Care Directors and Staff, School Readiness Business – Supported Child Care, School Readiness Fees and Grants to Resource and Referral Agencies, Retention and Modernization, Conversion of Vehicle to Alternative Fuel, Research and Development, Digital Interactive Media & Software, Solar Energy Systems – Leased, Other Refundable Credit

SCHEDULE H – 2014 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 21. 2 Enter the amount of federal disaster credits allowed by IRS. 3 Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line 9 to indicate that your income tax deduction has been increased.



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 **ATTACH TO RETURN IF COMPLETED.**





Enter your Social Security Number. 

SCHEDULE G – 2014 NONREFUNDABLE TAX CREDITS

1	CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar.	1	
2	CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 28 for definitions of these disabilities.		















		Deaf	Loss of Limb	Mentally incapacitated	Blind				
2A	Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2D Enter the total number of qualifying individuals. Only one credit is allowed per person.	2D		
2B	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		2E Multiply Line 2D by \$100.	2E	
2C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

* List dependent names here. >

3	CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS		
3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A	
3B	Multiply Line 3A by 40 percent. Round to the nearest dollar.	3B	
4	CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
4A	Enter the amount of eligible federal credits.	4A	
4B	Multiply Line 4A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25.	4B	

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 28.

	Credit Description	Credit Code	Amount of Credit Claimed
5			
6			
7			
8			
9			
10			
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Also, enter this amount on Form IT-540, Line 14.		

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
Eligible Re-entrants	228

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

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



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ATTACH TO RETURN IF COMPLETED.

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

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

- Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 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.**

Care Provider Information Schedule

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

- 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 31 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-540, Line 19A.	3	.00																												
4	Enter your earned income. See the definitions on page 31.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 19B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table border="1" style="margin-left: 20px;"> <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-540, Line 19.	11	.00																												



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ATTACH THIS WORKSHEET TO YOUR RETURN

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

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of 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 Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 19.

1. Enter the amount of 2014 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11 1 _____ . **00**

Using the 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. 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-540, Line 20. 4 _____ . **00**

On Form IT-540, Line 20 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.

2014 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a , OR Federal Form 1040, Line 66a. 1 _____ . **00**

2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**

3. Enter this amount on Form IT-540, Line 21 3 _____ . **00**



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