

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:

- Name Change
- Decedent Filing
- Spouse Decedent
- Address Change
- 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

Spouse's Date of Birth

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

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**.
If the qualifying person is not your dependent, enter name here. _____
- Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

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

Total of 6A & 6B

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

6C

First Name	Last Name	Social Security Number	Relationship to you	Birth Date (mm/dd/yyyy)

IMPORTANT!

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

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

6D



FOR OFFICE USE ONLY

Field Flag

WEB

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 23.

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

7	<input type="text"/>
8	<input type="text"/>
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
10B	FEDERAL STANDARD DEDUCTION
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.
10D	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H-NR. <input type="checkbox"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8 <input type="checkbox"/>
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12.

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

15	2016 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.
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.
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. 5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/>
17	LOUISIANA CITIZENS INSURANCE CREDIT 17A <input type="text"/>
18	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 10
19	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16 through 18. Do not include amounts on Lines 15A, 15B and 17A.

15	<input type="text"/>
15A	<input type="text"/>
15B	<input type="text"/>
16	<input type="text"/>
17	<input type="text"/>
18	<input type="text"/>
19	<input type="text"/>

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

20	<input type="text"/>
21	<input type="text"/>



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

CONTINUE ON NEXT PAGE

Enter your Social Security Number.

Input boxes for Social Security Number

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

Line 23: ADJUSTED LOUISIANA INCOME TAX – Subtract Line 22 from Line 20. If the result is less than zero, or you are not required to file a federal return, enter zero "0."

Line 24A: CONSUMER USE TAX for purchases before April 1, 2016

Line 24B: CONSUMER USE TAX for purchases on or after April 1, 2016

Line 25: TOTAL INCOME TAX AND CONSUMER USE TAX- Add Lines 23, 24A and 24B.

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

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

Line 28: AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099.

Line 29: AMOUNT OF CREDIT CARRIED FORWARD FROM 2015

Line 30: AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING

Line 31: AMOUNT OF ESTIMATED PAYMENTS FOR 2016

Line 32: AMOUNT PAID WITH EXTENSION REQUEST

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

Line 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.

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

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

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

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

Line 39: AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX

Line 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.

DIRECT DEPOSIT INFORMATION

Type: Checking Savings

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

Routing Number

Account Number

PAYMENTS

REFUND DUE



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

COMPLETE AND SIGN RETURN ON NEXT PAGE

Enter your Social Security Number.

SSN input boxes

Table with 3 columns: Line number, Description, and Amount. Rows 41-48 list various taxes and penalties. Row 49 is 'BALANCE DUE LOUISIANA' with 'PAY THIS AMOUNT.' instructions.

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...

Signature and Date fields for taxpayer and spouse, and preparer information fields.

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

4-character name input boxes

9-character Social Security Number, PTIN, or FEIN input boxes

Social Security Number, PTIN, or FEIN of paid preparer

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

{ 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

SPEC CODE input boxes



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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.

2016 Adjustments to Income

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



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2016 Louisiana School Expense Deduction Worksheet

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

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

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

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

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

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





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE C-NR – 2016 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.

Table with columns: Deaf, Loss of Limb, Mentally incapacitated, Blind. Rows: 1A Yourself, 1B Spouse, 1C Dependent. Includes sub-rows 1D and 1E for calculations.

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS. Rows: 2A Enter the value of computer or other technological equipment donated. 2B Multiply Line 2A by 29 percent.

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS. Rows: 3A Enter the amount of eligible federal credits. 3B Multiply Line 3A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

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.

Table with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 4-7 for individual credits, Row 8 for TOTAL NONREFUNDABLE PRIORITY 1 CREDITS.

Table with columns: Description, Code. Rows: Premium Tax (100), Commercial Fishing (105), Family Responsibility (110), Small Town Doctor/Dentist (115).

Table with columns: Description, Code. Rows: Bone Marrow (120), Law Enforcement Education (125), First Time Drug Offenders (130), Bulletproof Vest (135).

Table with columns: Description, Code. Rows: Nonviolent Offenders (140), Owner of Newly Constructed Accessible Home (145), Qualified Playgrounds (150).

Table with columns: Description, Code. Rows: Debt Issuance (155), Donations of Materials, Equipment, Advisors, Instructors (175), Other (199).





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for 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.

Line 1: Adjusted Overpayment- From IT-540B, Line 36. Input field for amount.

Table with 3 columns: Line number, Organization Name, and Amount. Rows 2-12 under 'DONATIONS OF LINE 1'.

Table with 3 columns: Line number, Organization Name, and Amount. Rows 13-23 under 'DONATIONS OF LINE 1'.

Line 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. Input field for total amount.





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F-NR – 2016 REFUNDABLE PRIORITY 2 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 amount of the credit for fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 7.

1D Amount input boxes

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.

Input field for Social Security Number

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

Table with 4 columns: Description, Code, Description, Code, Description, Code, Description, Code. Lists various refundable credits like Ad Valorem Offshore Vessels, Telephone Company Property, etc.

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

SCHEDULE H-NR – 2016 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 2 columns: Line number, Description. Lines 1-3 describe federal income tax liability, disaster credits, and their sum.

Input fields for lines 1, 2, and 3, each with a numeric keypad and a .00 field.

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.

Table with 2 columns: Line number, Credit Description. Lines 1-5 for individual credits, line 6 for total.

Input fields for credit codes (F) and amounts for lines 1-6, each with a numeric keypad and a .00 field.

Table with 2 columns: Description, Code. Lists Inventory Tax (50F) and Ad Valorem Natural Gas (51F).



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE J-NR – 2016 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 for Additional Nonrefundable Priority 3 Credits with columns: Credit Description, Credit Code, Amount of Credit Claimed.

Table with 2 columns: Description, Code. Includes Atchafalaya Trace, Organ Donation, etc.

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

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

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

CONTINUE ON NEXT PAGE.





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for 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 beginning on page 9.

Main table with columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 12-16.

Table with 2 columns: Description, Code. Rows: Motion Picture Investment (251), Research and Development (252), Historic Structures (253).

Table with 2 columns: Description, Code. Rows: Digital Interactive Media (254), Motion Picture Resident (256), Capital Company (257).

Table with 2 columns: Description, Code. Rows: LCDFI (258), New Markets (259), Brownfields Investor (260).

Table with 2 columns: Description, Code. Rows: Motion Picture Infrastructure (261), Angel Investor (262), Other (299).



ATTACH TO RETURN IF COMPLETED.

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

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

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

2. For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2016 in column G. See the definitions on page 12 for information on Qualified Expenses.

E		F	G
Qualifying person's name		Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2016 for the person listed in column E
First	Last		
			.00
			.00
			.00
			.00
			.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540B, Line 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.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%; text-align:left">If Line 7 is:</th> <th style="width:20%; text-align:left">over</th> <th style="width:20%; text-align:left">but not over</th> <th style="width:45%; text-align:left">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 and enter the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11 below.	10	X .50																												
11	Enter this amount on Form IT-540B, Line 15.	11	.00																												



 **ATTACH THIS WORKSHEET TO YOUR RETURN.**

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

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 \$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 state license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 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. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2016, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

2. Enter the number of your qualified dependents **under age six** who attended a:
- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
- Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
- Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
- Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____
3. Add lines (i) through (iv) and enter the result here. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the 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.

