IT-540 WEB (Page 1 of 4)

IMPORTANT!

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

Mark Box:		2014	LOUISIA	ANA	RES	IDEN	T		order as sno	own on your lede	rai return.
Name Change		Your legal firs	st name	Init	t. Last name)		Suffix	Your SSN		
Decedent Filing		If joint return,	spouse's name	Init	t. Last name)		Suffix	Spouse's SSN		
Spouse Decedent		Present home	address (number and	street includi	ng apartment	number or rural r	oute)				
Amended Return		City, Town, or	r APO			State	Ž	ZIP	Area co	de and daytime tele	ephone number
NOL Carryback		Your Date o				Spouse's (mmd	Date of E dyyyy)	Birth			
			the appropriate number agree with your federal		6	EXEMPTION	IS:				
·		Enter a " 1 " in b			6.4	Yourself		65 or older	Blind	Qualifying Widow(er)	
			ox if married filing j	-	0.5			65 or		(6.)	Total of 6A & 6B
			ox if married filing s		6E	Spouse		older	Blind		
			ox if head of house l son is not your dependen		here.						
	E	Enter a "5 " in b	ox if qualifying wid	ow(er).							
Fi	iret l	Name	Last Name		Social Se	ecurity Number		Relation	ship to you	Rirth Date	(mm/dd/yyyy)
		vanic	Last Wallie	,	000101 00	county Number		Ticiation	Simp to you	Bitti Bate	(mm/dd/yyyy)
		IMP	ORTANT!								
in toget	her	pages of the along with	his return MUS nyour W-2s and aperclip. Do no	l comple	ted	6E	TOTAL	EXEMPT	IONS – Total of 6A	A, 6B, and 6C	6D
						_	_				
-											

WEB

lf y	ou a	re not required to file a federal return, indicate wages here. Mark this b	pox and enter zero "0" on Line 16.
7		DERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Schedule E, attached	7
If yo	ou did	not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.	
8A	FED	DERAL ITEMIZED DEDUCTIONS	8A 00
8B	FE	DERAL STANDARD DEDUCTION	8B
8C	EXC	CESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.	8C 00
9	FEI	DERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster lit allowed by IRS, mark the box. See instructions for Schedule H.	9
10		JR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0." this figure to find your tax in the tax tables.	10
11	YOU	JR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.	11 00
NONREFUNDABLE TAX CREDITS	12A 12B 12C 12D	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. 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. AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2010 THROUGH 2013 – See Nonrefundable Child Care Credit Worksheet. 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 4 3 2 AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD	12C 00
FUND	12E	FROM 2010 THROUGH 2013 – See Nonrefundable School Readiness Credit Worksheet.	12E 00
NONRE	13	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11	13 00
	15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.	15 00
	16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or y are not required to file a federal return, enter zero "0."	ou 16 00
	17	CONSUMER USE TAX You must mark one of these boxes. No use tax due. Amount from the Consumer Use Tax Worksheet, Line 2.	17 00
	18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.	10

WEB

CONTINUE ON NEXT PAGE.



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



		IT-540 WEB (Page 3 of 4) Enter your Social Security Number.	
		Enter your Social Security Number.	
	19	2014 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See instructions, page 31, and Refundable Child Care Credit Worksheet.	19
SIIS	19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	19A
CREDITS	19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	19B
TAX	20	2014 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See Refundable School Readiness Credit Worksheet. 5 4 3 2	20
REFUNDABLE	21	EARNED INCOME CREDIT – See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.	21 00
REFU	22	LOUISIANA CITIZENS INSURANCE CREDIT	22 00
	23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23
	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2014 – Attach Forms W-2 and 1099.	24
ENTS	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2013	25 00
PAYMENTS	26	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2014	26 00
Φ.	27	AMOUNT PAID WITH EXTENSION REQUEST	27
	28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 27. Do not include amounts on Lines 19A and 19B.	28 00
	29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 36.	29 00
	30	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 37 and Form R-210R. If you are a farmer, check the box.	30 00
	31	ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29. If Line 30 is greater than Line 29, subtract Line 29 from Line 30, and enter the balance on Line 36.	31 00
	32	TOTAL DONATIONS – From Schedule D, Line 26	32 00
	33	SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.	33 00
	34	AMOUNT OF LINE 33 TO BE CREDITED TO 2015 INCOME TAX CREDIT	34 00
		AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. If mailing to LDR, use Address 2 on the next page.	
REFUND DUE	35	Enter a "1" in box if you want to receive your refund on a MyRefund card. Enter a "2" in box if you want to receive your refund by paper check. Enter a "3" in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, or if you do not make a refund selection, you will receive your refund by paper check.	35 00
RE		DIRECT DEPOSIT INFORMATION	
		Type: Checking Savings Will this refund be forwarded to a financial institution located outside the United States?	Yes No
		Routing Account Number Number	
		COMPLETE AND SIGN RE	ETURN ON NEXT PAGE.

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



		- IT-540 WEB (Page 4 of 4)			
		010 to 12 (i. ago 1 o. 1)	Enter your Social Security Number.		
	36	AMOUNT YOU OWE - If Line 18 is greater that	n Line 28, subtract Line 28 from Line 18.	36	00
	37	ADDITIONAL DONATION TO THE MILITARY	FAMILY ASSISTANCE FUND	37	
	38	ADDITIONAL DONATION TO THE COASTAL	PROTECTION AND RESTORATION FUND	38	
LOUISIANA	39	ADDITIONAL DONATION TO THE NATIONAL	39		
	40	ADDITIONAL DONATION TO LOUISIANA FO	40		
DUE LO	41	ADDITIONAL DONATION TO THE SNAP FRA	UD AND ABUSE DETECTION AND PREVENTION FUND	41	00
	42	INTEREST – From the Interest Calculation Wor	ksheet, page 37, Line 5.	42	00
AMOUNTS	43	DELINQUENT FILING PENALTY – From the D	elinquent Filing Penalty Calculation Worksheet, page 37, Line 7.	43	00
ΑN	44	DELINQUENT PAYMENT PENALTY – From De	linquent Payment Penalty Calculation Worksheet, page 37, Line 7.	44	00
	45	UNDERPAYMENT PENALTY – See instruction Form R-210R. If you are a farmer, check the box		45	
	46	BALANCE DUE LOUISIANA – Add Lines 36 to LDR, use address 1 below. For electronic page 2.	through 45. If mailing payment options, see PAY THIS AMOUNT.	46	00
		IMPORTANT!	DO NOT SEND CASH.		
_		four (4) pages of this return			
ľV		T be mailed in together along			
		h your W-2s and completed			
	SC	hedules. 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 35.

Your Signature	Date	Signature of paid preparer other than taxpaye	r
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

{Add



	FOR	OFFIC	E USE	ONLY	
Field Flag					

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



WEB

ATTACH TO RETURN IF COMPLETED.

Enter your 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.

	1	Adjusted Overpayment- From IT-5	40, Line 31					1		00
	2	The Military Family Assistance Fund	2	1			14	Louisiana Association of United Ways/LA 2-1-1	14	
	3	Coastal Protection and Restoration Fund	3	į,			15	Center of Excellence for Autism Spectrum Disorder	15	
	4	SNAP Fraud and Abuse Detection and Prevention Fund	4				16	Alliance for the Advancement of End of Life Care	16	
	5	The START Program	5	į I			17	American Red Cross	17	
LINE 1	6	Wildlife Habitat and Natural Heritage Trust Fund	6			LINE 1	18	New Opportunities Waiver Fund	18	
OF L	7	Louisiana Cancer Trust Fund	7			OF L	19	Friends of Palmetto Island State Park	19	
ONS	8	Louisiana Animal Welfare Commission	8	ĺ		ONS	20	Dreams Come True, Inc.	20	
DONATIONS	9	National Lung Cancer Partnership	9			DONATIONS	21	Louisiana Coalition Against Domestic Violence, Inc.	21	
00	10	National Multiple Sclerosis Society Fund	10			00	22	Decorative Lighting on the Crescent City Connection	22	
	11	Louisiana Food Bank Association	11				23	Operation and Maintenance of the New Orleans Ferries	23	
	12	Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission	12	<u>; </u>	00		24	Louisiana National Guard Honor Guard for Military Funerals	24	00
	13	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	13	<u>, </u>	00		25	Bastion Community of Resilience	25	00
	26	TOTAL DONATIONS – Add Lines 2 on Form IT-540, Line 32.	through 25.	This amount canr	not be more	e than	Line 1	. Also, enter this amount 26		



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	ATTACH TO RETURN IF COMPLETED.					
SCH	IEDULE E – 2014 ADJUSTMENTS TO INCOME	Enter yo	ur Social Secu	urity Number.		
1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Check box is			1	<u> </u>	00
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THE SUBDIVISIONS	EIR POLITIC	AL	2		00
2A	RECAPTURE OF START CONTRIBUTIONS			2A	<u> </u>	00
3	TOTAL – Add Lines 1, 2, and 2A.			3	, , ,	00
	EXEMPT INCOME – Enter on Lines 4A through 4H the amount of Enter description and associated code, along with the dollar amo Exempt Income Description				Amount	
4A			E	4A	<u> </u>	00
4B			E	4B		00
4C			E	4C	<u> </u>	00
4D			E	4D	<u> </u>	00
4E			E	4E	<u> </u>	00
4F			E	4F		00
4G			E	4G	<u> </u>	00
4H			E	4Н	<u> </u>	00
41	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX — Add Lines through 4H.	s 4A		41	<u> </u>	00
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Cinstructions.	Option 2, se	е	4J	<u> </u>	00
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.			4K	<u> </u>	00
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENS Subtract Line 4K from Line 3.	SE ADJUSTI	MENT –	5A	<u> </u>	00
5B	IRC 280C EXPENSE ADJUSTMENT			5B		00
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indivas used.			5C		00
	ription - See instructions beginning on page 24.	Code	Description	- See instructions beginning	on page 24.	Code
	est and Dividends on US Government Obligations iana State Employees' Retirement Benefits	01E		gs Program Contribution		09E
	ayer date retired:Spouse date retired	02E	Military Pay I	Exclusion		10E
	iana State Teachers' Retirement Benefits	03E	Road Home	-1		11E
<u> </u>	ayer date retired: Spouse date retired: ral Retirement Benefits		Recreation V			13E
	ayer date retired: Spouse date retired:	04E	Voluntary Bet	rofit Residential Structure		14E 16E
	Retirement Benefits			and Secondary School Tuition		17E
Provi	de name or statute:	05E	airy a	Josephan Johnson Tuitton		17.



Provide name of pension or annuity:

Taxable Amount of Social Security

Taxpayer date retired: _

Native American Income

_____ Spouse date retired:

Annual Retirement Income Exemption for Taxpayers 65 or over



Identify:

06E

07E

08E



Educational Expenses for Home-Schooled Children

Educational Expenses for Quality Public Education

Capital Gain from Sale of Louisiana Business

Other, see instructions, page 25.

18E

19E

20E

49E



2014 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number

- 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	Student	Name of Qualifying Dependent	Name of School		ion as de n Sectio	
			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.

Ovelifying Fyrance	List the amount paid for each student as listed in Section II.					
Qualifying Expense	Α	В	С	D	Е	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 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.	\$



WEB

	ATTACI	H TO R	ETURN IF COMPLETED.	Ent	er your Social Security Num	ber.			
SC	HEDULE F – 2014	REFUN	NDABLE TAX CREDITS						
1	Credit for amounts paid by	certain r	nilitary servicemembers for obtaining	ng Louisia	na Hunting and Fishing Licenses	3.			
1A	Yourself Date	of Birth ((MM/DD/YYYY)	Di	iver's License number		State	of issue _	
				or	State Identification		State	of issue _	
1B	Spouse Date	of Birth ((MM/DD/YYYY)	Di	iver's License number		State	of issue _	
				or	State Identification		State	of issue	
1C	Dependents: List depende	nt names							
	Dependent name				Dat	e of Birth (N	MM/DD/YYYY)		
	Dependent name				Dat	e of Birth (N	MM/DD/YYYY)		
						e of Birth (N	MM/DD/YYYY)		
	Dependent name				Dat	e of Birth (N	MM/DD/YYYY)		
1D	Enter the total amount of fo	ees paid 1	for Louisiana hunting and fishing lic	enses pu	rchased for the listed individuals.	- 1	D		
	ditional Refundable C								
Ent∈	er description and associa	ated cod	e, along with the dollar amoun	t. See in	structions beginning on pag	e 26.			
			Credit Description		Code		Amount of Cr	edit Cla	imed
2						F 2			
							2		
3						F	` <u></u> ;		00
3						F 4			00
						F			00
4 5						F s			00
4						F 5			00
4 5		'AX CREI	DITS – Add Lines 1D, and 2 throug	h 6. Also,	enter this amount	F s			00
4 5 6	OTHER REFUNDABLE T on Form IT-540, Line 23.		DITS – Add Lines 1D, and 2 throug			F E			00
4 5 6 7 Des	OTHER REFUNDABLE T on Form IT-540, Line 23.		Description	Code	Description Solar Energy Systems – Non-	F 5 F 6		zation	00
4 5 6 7 Des	OTHER REFUNDABLE T on Form IT-540, Line 23.	Code		Code 57F	Description Solar Energy Systems – Non- Leased School Readiness Child Care	F 5	Description Retention and Moderni Conversion of Vehicle to		00 00 00 Code
4 5 6 7 Des	OTHER REFUNDABLE T on Form IT-540, Line 23.	Code 50F	Description Mentor-Protégé Milk Producers	Code 57F 58F	Description Solar Energy Systems – Non- Leased School Readiness Child Care Provider School Readiness Child Care	F 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Description Retention and Moderni	0	00 00 00 00 Code
4 5 6 7 Des	OTHER REFUNDABLE T on Form IT-540, Line 23. scription entory Tax Valorem Natural Gas	Code 50F 51F	Description Mentor-Protégé	Code 57F	Description Solar Energy Systems – Non- Leased School Readiness Child Care Provider School Readiness Child Care Directors and Staff School Readiness Business –	F 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Description Retention and Moderni Conversion of Vehicle to Alternative Fuel Research and Develop Digital Interactive Medi	ment	00 00 00 00 00 70F 71F
4 5 6 7 Des	OTHER REFUNDABLE T on Form IT-540, Line 23. Scription entory Tax Valorem Natural Gas Valorem Offshore Vessels	Code 50F 51F 52F	Description Mentor-Protégé Milk Producers Technology Commercialization Historic Residential	Code 57F 58F 59F	Description Solar Energy Systems – Non- Leased School Readiness Child Care Provider School Readiness Child Care Directors and Staff School Readiness Business – Supported Child Care	F 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Description Retention and Moderni Conversion of Vehicle to Alternative Fuel Research and Develop Digital Interactive Medi Software	ment a &	000 000 000 70F 71F 72F 73F
4 5 6 7 Des Ad ' Ad ' Tele Pris	OTHER REFUNDABLE T on Form IT-540, Line 23. Scription entory Tax Valorem Natural Gas Valorem Offshore Vessels ephone Company Property	50F 51F 52F 54F	Description Mentor-Protégé Milk Producers Technology Commercialization	57F 58F 59F 60F	Description Solar Energy Systems – Non- Leased School Readiness Child Care Provider School Readiness Child Care Directors and Staff School Readiness Business –	F 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Description Retention and Moderni Conversion of Vehicle to Alternative Fuel Research and Develop Digital Interactive Medi	ment a & Leased	00 00 00 00 Code 70F 71F 72F



3

Deduction Worksheet, page 21.

Enter the amount of federal disaster credits allowed by IRS.

9 to indicate that your income tax deduction has been increased.

Add Line 1 and Line 2. Also, enter this amount on Form IT-540, Line 9, and mark the box on Line





	Credit Description	Credit Code	Amount of Credit Claimed
5		5	
6		6	00
7		7	00
8		8	
9		9	00
10		10	00
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.	11	00

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



File electronically!







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

Your Name	Social Security Number

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

1. 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

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 2014 in column G. See the definitions on page 31 for information on Qualified Expenses.

	incurred and paid in 2014 in colur	nn G. See the definitions on page 31 for	information on Qualified Expen	ises.
	E		F	G
	Qualifying person's name First Last		Qualifying person's Social Security Numbe	Qualified expenses you incurred and paid in 2014 for the person listed in column (E)
				.00
				.00
				.00
				.00
				.00
3		ne 2. Do not enter more than \$3,000 fo Enter this amount here and on Form IT-		.00
4	Enter your earned income. See the	ne definitions on page 31.	4	.00
	If married filing jointly, onter you	r engues's parned income (if your engu	iso was a student or was	

	+ - /			.00		
4	Enter your earned income. See the defi	nitions 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.					.00
6	Enter the smallest of Lines 3, 4, or 5. E	nter this amount on Form IT-5	40, Line 19B.	6		.00
7	Enter your Federal Adjusted Gross Inco	ome from Form IT-540, Line 7,	or Schedule E, Line 1 if filed.	7		.00
8	Enter on Line 8 the decimal amount shows the second of the	but not over \$15,000 \$17,000 \$19,000 \$21,000 \$23,000 \$25,000	amount on Line 7. decimal amount .35 .34 .33 .32 .31 .30	8	X	
9	Multiply Line 6 by the decimal amount of	n 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



WFB



ATTACH THIS WORKSHEET TO YOUR RETURN

101	ur Name			Social Security Number	
	urivame			Social Security Number	
cred unc Chil stat	dit, the taxpayer must have Federal Ad der age six who attended a child care ldren and Family Services. The qualify e license number, the LA Revenue Ac	justed Gross Income of \$2 e facility that is participation ing child care facility must becount number, the Star F	25,000 or ng in the It have pro Rating, ar	for child care expenses as provided under less and must have incurred child care ex Quality Start Rating program administere ovided the taxpayer with Form R-10614 whild the rating award date.	penses for a qualified dependent d by the Louisiana Department of nich verifies the facility's name, the
				online Care Credit on Form 11 540, Line 1	3.
1.	Enter the amount of 2014 Louisiana I the Louisiana Refundable Child Care			11	100
	Using the Star Rating of the child care facility that your qualified dependent attended during 2014, shown on Form R-10614, determine the applic percentage for the School Readiness Credit from the chart shown below:				
		A Quality Rating	ВР	ercentages 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)	
3	Five Star Facility Four Star Facility Three Star Facility Two Star Facility Add lines (i) through (iv) and enter th Multiply Line 1 by the total on Line 3. and enter the result here and on Forr	and multiply the notate and multiply the notate and multiply the notate and multiply the notate result. Be sure to include the number results in a	umber by umber by umber by le the dec		· _ · · · _ · · _ · · _ · · _ · · · _ · · _ · · _ · · _ · _ · · _ ·
On	Form IT-540, Line 20 enter in the boxe shown on Line 2 above for the associate		or 2 the n		4
On as s —— R.S ava indi	shown on Line 2 above for the associated in the second in	2014 Louisiana Eafor resident individuals was, have a valid Social Sedependent of another per learned Income Credit er the amount from Federa	arned I who claimed ourity Numberson. (EIC) al Form 1	ncome Credit Worksheet ed and received a Federal Earned Income mber, and have a qualifying child, or are	e Credit (EIC). The Federal EIC is between ages 25 and 64. These
On as s R.S ava indi	shown on Line 2 above for the associated as the control of the associated as the control of the	2014 Louisiana Eafor resident individuals was, have a valid Social Sedependent of another per learned Income Credit er the amount from Federal Form	arned I who claimed ourity Numberson. (EIC) al Form 1	ncome Credit Worksheet ed and received a Federal Earned Income mber, and have a qualifying child, or are	e Credit (EIC). The Federal EIC is between ages 25 and 64. These



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