

2015 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 <input type="checkbox"/>	Your legal first name	Init.	Last name	Suffix
	If joint return, spouse's name	Init.	Last name	Suffix
Decedent Filing <input type="checkbox"/>	Present home address (number and street including apartment number or rural route)			
Spouse Decedent <input type="checkbox"/>	City, Town, or APO			
Amended Return <input type="checkbox"/>	State		ZIP	
NOL Carryback <input type="checkbox"/>	Your Date of Birth		Spouse's Date of Birth	

Your SSN

Spouse's SSN

Area code and daytime telephone number

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

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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 – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 <input type="checkbox"/>	10A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10B	FEDERAL STANDARD DEDUCTION	10B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	10C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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"/>	10D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	10E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	10F	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter "0."	11	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

NONREFUNDABLE TAX CREDITS

13A	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 2015 Louisiana Nonrefundable Child Care Credit.	13A	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13B	2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim a credit on this line. See Nonrefundable Child Care Credit Worksheet.	13B	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014 – See Nonrefundable Child Care Credit Worksheet.	13C	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13D	2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 to claim the credit on this line. See Nonrefundable School Readiness Credit Worksheet. 5 <input type="text"/> 4 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/>	13D	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
13E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014 – See Nonrefundable School Readiness Credit Worksheet.	13E	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10	14	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 14.	15	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	16	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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.	17	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
18	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17.	18	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

CONTINUE ON NEXT PAGE



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

Enter your Social Security Number.

REFUNDABLE TAX CREDITS	19	2015 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 Child Care Credit Worksheet.	19	____,____.00
	19A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 6. <input type="checkbox"/>	19A	____,____.00
	19B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	19B	____,____.00
	20	2015 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="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>	20	____,____.00
	21	LOUISIANA CITIZENS INSURANCE CREDIT See instructions, page 2. 21A _____	21	____,____.00
22	OTHER REFUNDABLE TAX CREDITS – From Schedule F-NR, Line 7	22	____,____.00	

PAYMENTS	23	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.	23	____,____.00
	24	AMOUNT OF CREDIT CARRIED FORWARD FROM 2014	24	____,____.00
	25	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING Enter name of partnership. _____	25	____,____.00
	26	AMOUNT OF ESTIMATED PAYMENTS FOR 2015	26	____,____.00
	27	AMOUNT PAID WITH EXTENSION REQUEST	27	____,____.00

28	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, and 20 through 27. Do not include amounts on Line 19A, 19B and 21A.	28	____,____.00
29	OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Your overpayment may be reduced by Underpayment of Estimated Tax Penalty. Otherwise, go to Line 36.	29	____,____.00
30	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 12 and Form R-210NR. If you are a farmer, check the box. <input type="checkbox"/>	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-NR, Line 25	32	____,____.00

REFUND DUE	33	SUBTOTAL – Subtract Line 32 from Line 31 to determine the amount of overpayment available for credit or refund.	33	____,____.00
	34	AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX CREDIT	34	____,____.00
	35	AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33. If mailing to LDR, use Address 2 on the next page.	35	____,____.00
		Enter a "2" in box if you want to receive your refund by paper check. REFUND <input type="checkbox"/> 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.		
	DIRECT DEPOSIT INFORMATION			
Type:	Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Will this refund be forwarded to a financial institution located outside the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
Routing Number	_____	Account Number	_____	



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 10 rows (36-45) and 2 columns. Column 1: Description of tax items. Column 2: Amount due. Row 45: BALANCE DUE LOUISIANA - Add Lines 36 through 44. If mailing to LDR, use address 1 below. For electronic payment options, see inside cover. PAY THIS AMOUNT.

Amount due input boxes for lines 36-45, each ending in .00

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 table with 4 columns: 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.

4-character name input boxes

5-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 5/15/2016

- 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 columns for Federal and Louisiana, rows 1-12 for income items and adjustments.

2015 Adjustments to Income

Table with columns for Additions and Subtractions, rows 13-33 for adjustments to income.



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ATTACH TO RETURN IF COMPLETED.

2015 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.
- 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.
 - 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.
 - 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 (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 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.	\$



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D-NR – 2015 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-540B to the organizations or funds listed below. Enter on Lines 2 through 24, the portion of the overpayment you wish to donate. The total on Line 25 cannot exceed the amount of your overpayment on Line 31 of Form IT-540B.

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

Table with 3 columns: Line number, Organization Name, and Amount input field. Rows 2-13 under 'DONATIONS OF LINE 1'.

Table with 3 columns: Line number, Organization Name, and Amount input field. Rows 14-24 under 'DONATIONS OF LINE 1'.

Line 25: TOTAL DONATIONS – Add Lines 2 through 24. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540B, Line 32. Input field for amount.



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F-NR – 2015 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

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. Enter the reduced credit in box 1E. See instructions. 1D [] [] [] [] [] [] .00 1E [] [] [] [] [] [] .00

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 6.

Table with 4 columns: Credit Description, Code, Amount prior to Reduction, Amount of Credit Claimed. Rows 2-6 and 7 OTHER REFUNDABLE TAX CREDITS.

Additional Refundable Credits listed in the Tax Credit Registry

8, 9, 10: For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 2 through 6.

Table with 4 columns: Description, Code, Description, Code. Lists various credits like Inventory Tax, Mentor-Protégé, Solar Energy Systems, etc.



ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

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SCHEDULE G-NR – 2015 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 8 for definitions of these disabilities.					
	Deaf	Loss of Limb	Mentally incapacitated	Blind	
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"/>
1C	Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
* List dependent names here. >					
		1D Enter the total number of qualifying individuals. Only one credit is allowed per person.		1D	<input type="text"/>
		1E Multiply Line 1D by \$72.		1E	<input type="text"/> .00

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS		
2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	2A <input type="text"/> .00
2B	Multiply Line 2A by 29 percent.	2B <input type="text"/> .00
3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS		
3A	Enter the amount of eligible federal credits.	3A <input type="text"/> .00
3B	Multiply Line 3A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	3B <input type="text"/> .00

Additional Nonrefundable Credits

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

Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
4	4A	<input type="text"/> .00	4 <input type="text"/> .00
5	5A	<input type="text"/> .00	5 <input type="text"/> .00
6	6A	<input type="text"/> .00	6 <input type="text"/> .00
7	7A	<input type="text"/> .00	7 <input type="text"/> .00
8	8A	<input type="text"/> .00	8 <input type="text"/> .00
9	9A	<input type="text"/> .00	9 <input type="text"/> .00
10 OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B, Line 14.			10 <input type="text"/> .00

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 11 through 14, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 4 through 9.	11	<input type="text"/>
	12	<input type="text"/>
	13	<input type="text"/>
	14	<input type="text"/>


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 **ATTACH TO RETURN IF COMPLETED.**

Enter your Social Security Number. 

SCHEDULE G-NR – 2015 NONREFUNDABLE TAX CREDITS CONTINUED

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Donations of Materials, Equipment, Advisors, Instructors	175	Neighborhood Assistance	230	Capital Company	257
Commercial Fishing	105	Other	199	Research and Development	231	LCDFI	258
Family Responsibility	110	Atchafalaya Trace	200	Cane River Heritage	232	New Markets	259
Small Town Doctor/Dentist	115	Organ Donation	202	LA Community Economic Dev.	234	Brownfields Investor	260
Bone Marrow	120	Household Expense for Physically and Mentally Incapable Persons	204	Apprenticeship	236	Motion Picture Infrastructure	261
Law Enforcement Education	125	Previously Unemployed	208	Ports of Louisiana Investor	238	Angel Investor	262
First Time Drug Offenders	130	Recycling Credit	210	Ports of Louisiana Import Export Cargo	240	Other	299
Bulletproof Vest	135	Basic Skills Training	212	Motion Picture Investment	251	Biomed/University Research	300
Nonviolent Offenders	140	New Jobs Credit	224	Research and Development	252	Tax Equalization	305
Owner of Newly Constructed Accessible Home	145	Refunds by Utilities	226	Historic Structures	253	Manufacturing Establishments	310
Qualified Playgrounds	150	Eligible Re-entrants	228	Digital Interactive Media	254	Enterprise Zone	315
Debt Issuance	155			Motion Picture Resident	256	Other	399

SCHEDULE H-NR – 2015 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.	2	<input type="text"/>
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark the box on Line 10D to indicate that your income tax deduction has been increased.	3	<input type="text"/>





ATTACH THIS WORKSHEET TO YOUR RETURN.

2015 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 2015 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 2015 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 2015 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 19A.	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 19B.	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.	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 19.	11	.00			



WEB

61665

2015 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 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 19.

1. Enter the amount of 2015 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 2015, 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 number 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 20. 4 _____ **.00**

On Form IT-540B, 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.

