LOUISIANA FILE ONLINE Fast. Easy. Absolutely Free.

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Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With Louisiana File Online and direct deposit, you can receive your refund within 60 days.

	IT-540 WEB (Page 1 of 4)							IM	PORTANT!	
	2016 LOUISIAN	ΔΙ	RFS		FN.	г		You must enter y order as show	our SSN belov on on your fede	
Mark Box:	Your legal first name	<u> </u>	ast name			•	Suffix	1		
Name Change	Tour legar inst name		ast name				Sum	Your SSN		
Decedent Filing	If joint return, spouse's name	Init. L	ast name				Suffix	Spouse's SSN		
Spouse Decedent	Present home address (number and street inc	luding a	apartment nu	ımber	or rural rou	te)				
Address Change	City, Town, or APO				State	ZIF	D	Area code	e and daytime tele	ephone number
Amended Return	Your Date of Birth			¢,	oouse's Da	ato of Rir	th			
NOL Carryback				0	Jouse's Da					
	G STATUS: Enter the appropriate number in the status box. It must agree with your federal return.		6	EXE	MPTIONS	-				
	Enter a " 1 " in box if single .		6A	Х	Yourself		65 or older	Blind	Qualifying Widow(er)	Total of
	Enter a "2" in box if married filing jointly.					6	65 or			6A & 6B
	Enter a "3" in box if married filing separate	ely.	6B		Spouse		older	Blind		
	Enter a "4" in box if head of household . If the qualifying person is not your dependent, enter na	ame here	e							
	Enter a "5" in box if qualifying widow(er).									

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.

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.**



FOR	OFFICE USE ONLY
Field Flag	



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

6C

6D

Enter your Social Security Number.

you a	re not required to file a federal Mark this return, indicate wages here.	box and enter zero "0" on Line 24.
7	FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Schedule E, attached	7
lf 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	8A 00
8B	FEDERAL STANDARD DEDUCTION	8B
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.	8C
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.	9
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.	10
11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.	11
12	EDUCATION CREDIT – See instructions, page 2. Number of qualifying dependents	12 00
13	OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9	13
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11.	14 00
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 14, and Refundable Child Care Credit Worksheet.	15 00
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A 00
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B 00
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 4 3 2	16
17	EARNED INCOME CREDIT - See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.	17 00
18	LOUISIANA CITIZENS INSURANCE CREDIT 18A 000	18
19	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10	19 00
20	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 19. Do not include amounts on Lines 15A, 15B and 18A.	20
21	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 3.	21 00
22	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – See instructions, page 3.	22
23	NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16	23
	Enter the first 4 characters of your last name in these boxes.	CONTINUE ON NEXT PAGE. 61716

IT-540 WEB (Page 3 of 4)

Enter your Social Security Number.

	24	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 23 from Line 21. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	24	
	25A	CONSUMER USE TAX for purchases before April 1, 2016 No use tax due.	25A	
	25B	CONSUMER USE TAX for purchases on or after April 1, 2016 Amount from the Consumer Use Tax Worksheet.	25B	
	26	TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A and 25B.	26	
	27	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22.	27	
	28	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6	28	
	00			
S	29	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099.	29	
IENT	30	AMOUNT OF CREDIT CARRIED FORWARD FROM 2015	30	
PAYMENTS	31	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016	31	
	32	AMOUNT PAID WITH EXTENSION REQUEST	32 0	
	33	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32.	33	
	34	OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. Otherwise, go to Line 41.	34 0	
	35	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form <i>R</i> -210 <i>R</i> . If you are a farmer, check the box.	35	
	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.	36	
	37	TOTAL DONATIONS – From Schedule D, Line 24	37	
	38	SUBTOTAL - Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund.	38	
	39	AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX CREDIT	39	
ш	40	AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. If mailing to LDR, use Address 2 on the next page.		
REFUND DUE	40	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	40	
EFUN		you do not make a refund selection, you will receive your refund by paper check.		
R		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		
		COMPLE	ETE AND SIGN RETURN ON NEXT PAGE. 🥌	•
		Enter the first 4 characters of your last name in these boxes.	WEB 6171	7
			VVEB 6171	1

	41	AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26.	41	
	42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42	
ANA	43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43	
LOUISIANA	44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44	
DUE LO	45	INTEREST – From the Interest Calculation Worksheet, page 13, Line 5.	45	
	46	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 13, Line 7.	46	
AMOUNTS	47	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 13, Line 7.	47	
AM	48	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form R-210R. If you are a farmer, check the box.	48	
	49	BALANCE DUE LOUISIANA – Add Lines 41 through 48. If mailing to LDR, use address 1 below. For electronic payment options, see page 1 of the instructions.	49	

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. 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 40.

Your Signature	Date Signature of paid preparer other than			
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.				
			Social Security Number	
Individual Income Tax Return Calendar year return due 5/15/2017	ress}	Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550	FEIN of paid pre	parer
	4 d d	Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440	WEB	61710
			VVED	61718

SCHEDULE C -	2016 NONREFUNDAB	LE PRIORITY 1	CREDITS

1	CR sub	EDIT FOR TAX LIA	BILITIES edule.	PAID TO C	OTHER STATES	5 – А сору о	of the re	turn filed with the other states must be			
	1A	Enter the total of N	1A	,	00						
	1B	Enter the Credit for	Taxes Pa	aid to Other	States from For	rm R-10606			1B	,	00
2	CR See	EDIT FOR CERTAI	N DISAB ge 4 for c	ILITIES - M definitions o	ark an "X" in the f these disabiliti	e appropriat ies.	e boxes	. Only one credit is allowed per person.			
			Deaf	Loss of Limb	Mentally Incapacitated	Blind		Enter the total number of qualifying			
	2A	Yourself					20	individuals. Only one credit is allowed per person.	2D		
	2B	Spouse					25	Multiply Line 2D by \$72.			
	2C	Dependent *					26		2E	<u>,</u>	00
	*	List dependent nar	mes here	. >							
3	CRI		BUTION	S TO EDUC	ATIONAL INST	ITUTIONS					
	ЗA	Enter the value of	computer	r or other te	chnological equ	ipment don	ated. At	tach Form R-3400.	3A	,	00
	3B	Multiply Line 3A by	/ 29 perc	ent. Round	to the nearest o	lollar.			3B		
4	CRI	EDIT FOR CERTAIN	N FEDEF	RAL TAX CF	REDITS						
	4A	Enter the amount of	of eligible	federal cre	dits.				4A	,	00
	4B	Multiply Line 4A by	/ 7.2 perc	cent. Enter t	he result or \$18	3, whicheve	r is less.	This credit is limited to \$18.	4B		

Enter your Social Security Number.

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 4.

	Credit Description	Credit Code		Amount of Credit Claimed	
5			5		00
6			6		00
7			7		00
8			8		00
9	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1B, 2E, 3B, 4B and 5 through 8. Also, enter this amount on Form IT-540 Line 13.		9		00

Description	Code	Description	Code	Description	Code	Description	Code
Premium Tax	100	Bone Marrow	120	Nonviolent Offenders	140	Debt Issuance	155
Commercial Fishing	105	Law Enforcement Education	125	Owner of Newly Constructed	145	Donations of Materials, Equipment,	175
Family Responsibility	110	First Time Drug Offenders	130	Accessible Home	145	Advisors, Instructors	175
Small Town Doctor/Dentist	115	Bulletproof Vest	135	Qualified Playgrounds	150	Other	199



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SCHEDULE D - 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-540 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-540.

	1	Adjusted Overpayment – From IT-	540, Line 36				1		
	2	The Military Family Assistance Fund	2			13	The Louisiana Youth Leadership Seminar Corporation	13	
	3	Coastal Protection and Restoration Fund	3	00		14	Lighthouse for the Blind in New Orleans	14	
	4	The START Program	4	00		15	The Louisiana Association for the Blind	15	
Е 1	5	Wildlife Habitat and Natural Heritage Trust Fund	5	00	ЧЕ 1	16	Louisiana Center for the Blind	16	
- LINE	6	Louisiana Cancer Trust fund	6		OF LINE	17	Affiliated Blind of Louisiana, Inc.	17	
NS OF	7	Louisiana Animal Welfare Commission	7	00		18	Louisiana State Troopers Charities, Inc.	18	
ATIO	8	Louisiana Food Bank Association	8		DONATIONS	19	Friends of Palmetto State Park	19	
DONATIONS	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	00	DON	20	The American Rose Society	20	
	10	Louisiana Association of United Ways/LA 2-1-1	10			21	The Extra Mile	21	
	11	American Red Cross	11			22	Louisiana Naval War Memorial Commission; U.S.S. KIDD	22	
	12	Louisiana National Guard Honor Guard for Military Funerals	12	00		23	Children's Therapeutic Services at the Emerge Center	23	

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



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24

WEB



SCHEDULE E – 2016 ADJUSTMENTS TO INCOME

Enter your Social Security Number

1	FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Check box if amount is less than zero.
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
2A	RECAPTURE OF START CONTRIBUTIONS
3	TOTAL – Add Lines 1, 2, and 2A.

ber.							
1		Ţ		.,_].	
2		.,		.,].	
2A				- <u>,</u>].	
3		Į.		Ţ			

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 6.

	Exempt income Description	Code		Amount
4A		E	4A	
4B		E	4B	, <u>,</u> 00
4C		E	4C	, <u> </u>
4D		E	4D	, <u> </u>
4E		E	4E	, , , , , , , , , , , oo
4F		E	4F	, <u> </u>
4G		E	4G	, <u> </u>
4H		E	4Н	, <u> </u>
41	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.		41	, <u> </u>
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option instructions.	n 2, see	4J	, , , , , , , , , , , oo
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I.		4К	, <u> </u>
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE AD Subtract Line 4K from Line 3.	DJUSTMENT -	5A	, <u> </u>
5B	IRC 280C EXPENSE ADJUSTMENT		5B	, , oo
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. A amount on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7, indicating was used		5C	

Description - See instructions beginning on page 6.	Code
Interest and Dividends on US Government Obligations	01E
Louisiana State Employees' Retirement Benefits Taxpayer date retired: Spouse date retired	02E
Louisiana State Teachers' Retirement Benefits Taxpayer date retired: Spouse date retired:	03E
Federal Retirement Benefits Taxpayer date retired:	04E
Other Retirement Benefits <i>Provide name or statute:</i>	05E
Taxpayer date retired: Spouse date retired:	
Annual Retirement Income Exemption for Taxpayers 65 or over Provide name of pension or annuity:	06E
Taxable Amount of Social Security	07E
Native American Income	08E

Description - See instructions beginning on page 7.	Code
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
Other, see instructions, page 7. Identify:	49E



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I.

2016 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.
 - 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						
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.

Qualifying Expanse	List the amount paid for each student as listed in Section II.								
Qualifying Expense	А	В	С	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.	\$





Enter your Social Security Number.

SCHEDULE F - 2016 REFUNDABLE PRIORITY 2 CREDITS

1	Credit for amounts	naid by certain	military service	members for	obtaining Louis	siana Hunting and	Fishing Licenses
	orean for amounts	paid by certain	minutary service	members ior		siana munung anu	i isining Licenses.

1A	Yourself		Date of Birth (MM/DD/YYYY)			State of issue State of issue
1B	Spouse		Date of Birth (MM/DD/YYYY)	Driver's License number		State of issue
				or State Identification		State of issue
1C	Dependents	s: List dep	pendent names.			
	Depen	ident nam	e		Date of Birth (MM/DD/YYYY)	
	Depen	ident nam	e		Date of Birth (MM/DD/YYYY)	
	Depen	ident nam	e		Date of Birth (MM/DD/YYYY)	
	Depen	ident nam	e		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 8.*

Additional Refundable Priority 2 Credits

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

	Credit Description	Credit Code	Amount of Credit Claimed	
2		F		
3		F		
4		F		00
5		F		00
6		F		00

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 8.

Credit Description	Credit Code	Amount of Credit Claimed
7. Musical and Theatrical Production	6 2 F	7
7A.		
8. Musical and Theatrical Production	6 2 F	8
8A.		
9. Musical and Theatrical Production	6 2 F	9
9A.		
10. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Also enter this amount on Form IT-540, Line 19.	1	00
_		

SEE CREDIT CODES ON NEXT PAGE





1D



Description	Code	Description	Code	Description	Code	Description	Code
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care	66F	Retention and Modernization	70F
Telephone Company Property	54F			Directors and Staff	001	Conversion of Vehicle to	
Prison Industry Enhancement	55F	Historic Residential	60F	School Readiness Business -	67F	Alternative Fuel	71F
Urban Revitalization	56F	Angel Investor	61F	Supported Child Care	0/1	Digital Interactive Media &	73F
Mentor-Protégé	57F	School Readiness Child Care		School Readiness Fees and Grants to Resource and Referral	68F	Software	735
Milk Producers	58F	Provider	65F	Agencies	001	Solar Energy Systems – Leased	74F
		L		L		Other Refundable Credit	80F

*** Schedule G omitted on purpose ***

SCHEDULE H - 2016 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 2.	1		<u>,</u>	00
2	Enter the amount of federal disaster credits allowed by IRS.	2		;	00
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.	3		<u>,</u>	00

SCHEDULE I – 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 10.

	Credit Description	Credit Code		Amount of Credit Claimed	
1		F	1		
2		F	2		
3		F	3		
4		F	4		
5		F	5		
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540, Line 28.		6		

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



SCHEDULE J – 2016 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	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 2016 Louisiana Nonrefundable Child Care Credit.	1		
2	2016 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.	2		
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 – See Nonrefundable Child Care Credit Worksheet.	3		
4	2016 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	4		
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2012 THROUGH 2015 – See Nonrefundable School Readiness Credit Worksheet.	5		

Additional Nonrefundable Priority 3 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 10.



Description	Code
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
Inventory Tax Credit Carried Forward and ITEP	218

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	219
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Research and Development	231
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240

Description	Code
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

CONTINUE ON NEXT PAGE.



Enter your Social Security Number.

SCHEDULE J - 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 10.

		Cr	edit Description			Credit Code		Amount of Credit Claimed	
12							12		
12A								, ,	
13							13		
13A									
14							14		00
14A									
15							15		00
15A									
16	TOTAL NONREFUNDAB this amount on Form IT-5		RITY 3 CREDITS – Add Lines 2 thr 3.	ough 15.	Also, enter		16		00
	Description	Code	Description	Code	Des	scription	Code	Description	Code
Motion	Picture Investment	251	Digital Interactive Media	254	LCDFI		258	Motion Picture Infrastructure	261
	rch and Development	252	Motion Picture Resident	256	New Markets		259	Angel Investor	262
Histori	c Structures	253	Capital Company	257	Brownfields Inve	estor	260	Other	299



61725

2016 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 14.

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 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.

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 2016 in column G. See the definitions on page 14 for information on Qualified Expenses.

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

3	Add the amounts in column G, Line 2. Do \$6,000 for two or more persons. Enter this	3		.00		
4	Enter your earned income. See the definitions on page 14.					.00
5	If married filing jointly, enter your spouse disabled, see IRS Publication 503). All oth	5		.00		
6	Enter the smallest of Lines 3, 4, or 5. Enter	er this amount on Form IT-5	40, Line 15B.	6		.00
7	7 Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.					.00
8	Enter on Line 8 the decimal amount show If Line 7 is: over \$0 \$15,000 \$17,000 \$19,000 \$21,000 \$23,000	n below that applies to the s 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 on L	ine 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 15.					.00



ATTACH THIS WORKSHEET TO YOUR RETURN.

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

Your Name	Social Security Number

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the 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 15.

Using the 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:

Α	Quality Rating	в	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)	
Add	lines (i) through (iv) and	enter the resul	It. Be sure to include the decimal	
			number results in a decimal, round to the nearest dollar 40, Line 16	. 00

On Form IT-540, 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.

2016 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.		00
2	Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3	X .035	
3	Enter this amount on Form IT-540, Line 17		00



3 4

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