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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](https://revenue.louisiana.gov/fileonline) and direct deposit, you can receive your refund within 60 days.

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

2015 LOUISIANA RESIDENT

Mark Box:

Name Change

Decedent Filing

Spouse Decedent

Amended Return

NOL Carryback

Your legal first name	Init.	Last name	Suffix
If joint return, spouse's name	Init.	Last name	Suffix
Present home address (number and street including apartment number or rural route)			
City, Town, or APO		State	ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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

Enter a "1" in box if **single**.

Enter a "2" in box if **married filing jointly**.

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if **head of household**.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying widow(er)**.

6 EXEMPTIONS:

6A Yourself

65 or older

Blind

Qualifying Widow(er)

Total of 6A & 6B

6B Spouse

65 or older

Blind

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

6C

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

IMPORTANT!

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

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

6D



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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 – If your Federal Adjusted Gross Income is less than zero, enter "0."	<input type="checkbox"/>	From Louisiana Schedule E, attached	7	<input type="text"/>		
If you did not itemize your deductions on your federal return, leave Lines 8A, 8B, and 8C blank and go to Line 9.							
8A	FEDERAL ITEMIZED DEDUCTIONS			8A	<input type="text"/>		
8B	FEDERAL STANDARD DEDUCTION			8B	<input type="text"/>		
8C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.			8C	<input type="text"/>		
9	FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H.	<input type="checkbox"/>		9	<input type="text"/>		
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	<input type="text"/>		
11	YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.			11	<input type="text"/>		
NONREFUNDABLE TAX CREDITS	12A	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 31, or Federal Form 1040, Line 49. This amount will be used to compute your 2015 Louisiana Nonrefundable Child Care Credit.		12A	<input type="text"/>		
	12B	2015 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.		12B	<input type="text"/>		
	12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011 THROUGH 2014 – See Nonrefundable Child Care Credit Worksheet.		12C	<input type="text"/>		
	12D	2015 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.		12D	<input type="text"/>		
		5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>					
	12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2011 through 2014 – See Nonrefundable School Readiness Credit Worksheet.		12E	<input type="text"/>		
	13	EDUCATION CREDIT See instructions, page 3.	<input type="checkbox"/>	Number of qualifying dependents	13	<input type="text"/>	
14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11			14	<input type="text"/>		
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.			15	<input type="text"/>		
16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you are not required to file a federal return, enter zero "0."			16	<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"/>
18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.			18	<input type="text"/>		

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CONTINUE ON NEXT PAGE.



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



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Enter your Social Security Number.

Input field for Social Security Number

SCHEDULE D – 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-540 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-540.

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

Table with 3 columns: Line number, Organization Name, and Amount input field. 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-540, Line 32. Input field for amount.



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

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

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

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

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

Enter the Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Enter the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Enter the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$



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Enter your Social Security Number.

SSN input boxes

SCHEDULE F – 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 (MM/DD/YYYY)

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 and 1E amount input boxes

Additional Refundable Credits

Enter description and associated code, along with the dollar amount. See instructions beginning on page 7.

Table with columns: Credit Description, Code, Amount prior to Reduction, Amount of Credit Claimed. Includes rows 2-7.

Additional Refundable Credits listed in the Tax Credit Registry

Lines 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.



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Enter your Social Security Number.

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SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the return filed with the other states must be submitted with this schedule. Complete the table below and enter the total on Line 1L. Round to the nearest dollar.

Column 1: State	Column 2: Income Earned in Other States	Column 3: Net Tax Liability Paid to Other States	Column 4: Percentage of Income Earned	Column 5: Louisiana Tax on Income Earned in Other States	Column 6: Credit for Taxes Paid to Other States
1A.	\$	\$	%	\$	\$
1B.	\$	\$	%	\$	\$
1C.	\$	\$	%	\$	\$
1D.	\$	\$	%	\$	\$
1E.	\$	\$	%	\$	\$
1F.	\$	\$	%	\$	\$
1G.	\$	\$	%	\$	\$
1H.	\$	\$	%	\$	\$
1I. Subtotal from additional worksheet, if applicable.	\$	\$	%	\$	\$
1J. Total (Add Lines 1A through 1H and 1I, if applicable)	\$	\$	%	\$	\$

1K	Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J.	1K	<input type="text"/>
1L	Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used.	1L	<input type="text"/>

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 9 for definitions of these disabilities.

	Deaf	Loss of Limb	Mentally incapacitated	Blind	
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2D Enter the total number of qualifying individuals. Only one credit is allowed per person.
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2E Multiply Line 2D by \$72.
2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

* List dependent names here. >

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.	3A	<input type="text"/>
3B	Multiply Line 3A by 29 percent. Round to the nearest dollar.	3B	<input type="text"/>

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A	Enter the amount of eligible federal credits.	4A	<input type="text"/>
4B	Multiply Line 4A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.	4B	<input type="text"/>

CONTINUE ON NEXT PAGE.



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Enter your Social Security Number.

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS CONTINUED

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 9.

Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
5	5A	_____,_____,_____.00	5 _____,_____,_____.00
6	6A	_____,_____,_____.00	6 _____,_____,_____.00
7	7A	_____,_____,_____.00	7 _____,_____,_____.00
8	8A	_____,_____,_____.00	8 _____,_____,_____.00
9	9A	_____,_____,_____.00	9 _____,_____,_____.00
10	10A	_____,_____,_____.00	10 _____,_____,_____.00
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Also, enter this amount on Form IT-540, Line 14.		11 _____,_____,_____.00

Additional Nonrefundable Credits listed in the Tax Credit Registry

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.	12	_____
	13	_____
	14	_____
	15	_____

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 – 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 2.	1 _____,_____,_____.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 _____,_____,_____.00



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2015 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 14.

- 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 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.**

Care Provider Information Schedule

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

- For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2015 in column G. See the definitions on page 14 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2015 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 19A.	3	.00																												
4	Enter your earned income. See the definitions on page 14.	4	.00																												
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5	.00																												
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 19B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>If Line 7 is:</th> <th>over</th> <th>but not over</th> <th>decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9	.00																												
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540, Line 19.	11	.00																												



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ATTACH THIS WORKSHEET TO YOUR RETURN.

2015 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 19.

1. Enter the amount of 2015 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 17, Line 11 1 _____ .00

Using the 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:

Table with 2 columns: A Quality Rating, B Percentages for Star Rating. Rows include Five Star (200% (2.0)), Four Star (150% (1.5)), Three Star (100% (1.0)), Two Star (50% (.50)), One Star (0% (.00)).

2. Enter the number of your qualified dependents under age six who attended a:

- Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____
Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____
Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____
Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3 _____ . _____

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 20. 4 _____ .00

On Form IT-540, Line 20 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2015 Louisiana Earned Income Credit Worksheet

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

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

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

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

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



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