

# LOUISIANA FILE ONLINE

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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.

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

# 2016 LOUISIANA RESIDENT

**Mark Box:**

- Name Change
- Decedent Filing
- Spouse Decedent
- Address Change
- Amended Return
- NOL Carryback

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

Your SSN

Spouse's SSN

Area code and daytime telephone number

Your Date of Birth

Spouse's Date of Birth

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

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

**6 EXEMPTIONS:**

6A  Yourself  65 or older  Blind  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**



**FOR OFFICE USE ONLY**

Field Flag

**WEB**

Enter your Social Security Number.

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 24.

|   |   |                          |                                     |
|---|---|--------------------------|-------------------------------------|
| 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"/> | <input type="text"/> | <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   |                          |                                 |
| 8B | FEDERAL STANDARD DEDUCTION  |                          |                                 |
| 8C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.   |                          |                                 |
| 9  | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. <i>See instructions for Schedule H.</i> | <input type="checkbox"/> |                                 |
| 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.              |                          |                                 |
| 11 | YOUR LOUISIANA INCOME TAX – Enter the amount from the tax table that corresponds with your filing status.   |                          |                                 |
| 12 | EDUCATION CREDIT – <i>See instructions, page 2.</i>   | <input type="checkbox"/> | Number of qualifying dependents |
| 13 | OTHER NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C, Line 9  |                          |                                 |
| 14 | TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Lines 12 and 13 from Line 11.   |                          |                                 |

|    |                      |                      |                      |
|----|----------------------|----------------------|----------------------|
| 8A | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8B | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8C | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 10 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 12 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14 | <input type="text"/> | <input type="text"/> | <input type="text"/> |

|     |  |                      |                      |
|-----|--|----------------------|----------------------|
| 15  | 2016 LOUISIANA REFUNDABLE CHILD CARE CREDIT – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.</b> <i>See instructions, page 14, and Refundable Child Care Credit Worksheet.</i> |                      |                      |
| 15A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.  |                      |                      |
| 15B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.  |                      |                      |
| 16  | 2016 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – <b>Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.</b> <i>See Refundable School Readiness Credit Worksheet.</i>                |                      |                      |
|     | 5 <input type="checkbox"/> 4 <input type="checkbox"/> 3 <input type="checkbox"/> 2 <input type="checkbox"/>  |                      |                      |
| 17  | EARNED INCOME CREDIT – <i>See Louisiana Earned Income Credit (LA EIC) Worksheet, Line 3.</i>   |                      |                      |
| 18  | LOUISIANA CITIZENS INSURANCE CREDIT <b>18A</b>   | <input type="text"/> | <input type="text"/> |
| 19  | OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F, Line 10   |                      |                      |
| 20  | TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, and 16 through 19. Do not include amounts on Lines 15A, 15B and 18A.   |                      |                      |

|     |                      |                      |                      |
|-----|----------------------|----------------------|----------------------|
| 15  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 15A | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 15B | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 16  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 17  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 18  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 19  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 20  | <input type="text"/> | <input type="text"/> | <input type="text"/> |

|    |  |  |  |
|----|--|--|--|
| 21 | TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS – <i>See instructions, page 3.</i> |  |  |
| 22 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – <i>See instructions, page 3.</i>   |  |  |
| 23 | NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J, Line 16                          |  |  |

|    |                      |                      |                      |
|----|----------------------|----------------------|----------------------|
| 21 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 22 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 23 | <input type="text"/> | <input type="text"/> | <input type="text"/> |



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

CONTINUE ON NEXT PAGE.

**WEB**

61716

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  | <input type="text"/> |
| 25A | CONSUMER USE TAX for purchases <b>before</b> April 1, 2016 <input type="checkbox"/> No use tax due.   | 25A | <input type="text"/> |
| 25B | CONSUMER USE TAX for purchases <b>on or after</b> April 1, 2016 <input type="checkbox"/> Amount from the Consumer Use Tax Worksheet.                              | 25B | <input type="text"/> |
| 26  | TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 24, 25A and 25B.  | 26  | <input type="text"/> |

|    |  |    |                      |
|----|--|----|----------------------|
| 27 | OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS – Enter the amount from Line 22. | 27 | <input type="text"/> |
| 28 | REFUNDABLE PRIORITY 4 CREDITS – From Schedule I, Line 6                          | 28 | <input type="text"/> |

|                 |    |   |    |                      |
|-----------------|----|---|----|----------------------|
| <b>PAYMENTS</b> | 29 | <b>AMOUNT OF LOUISIANA TAX WITHHELD FOR 2016 – Attach Forms W-2 and 1099.</b> | 29 | <input type="text"/> |
|                 | 30 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2015                                    | 30 | <input type="text"/> |
|                 | 31 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2016                                    | 31 | <input type="text"/> |
|                 | 32 | AMOUNT PAID WITH EXTENSION REQUEST  | 32 | <input type="text"/> |

|    |   |    |                      |
|----|---|----|----------------------|
| 33 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 27 through 32.  | 33 | <input type="text"/> |
| 34 | OVERPAYMENT – If Line 33 is greater than Line 26, subtract Line 26 from Line 33. <b>Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.</b> Otherwise, go to Line 41.       | 34 | <input type="text"/> |
| 35 | UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/>  | 35 | <input type="text"/> |
| 36 | <b>ADJUSTED OVERPAYMENT</b> – 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 | <input type="text"/> |
| 37 | TOTAL DONATIONS – From Schedule D, Line 24  | 37 | <input type="text"/> |

|                   |  |   |                      |                      |
|-------------------|--|---|----------------------|----------------------|
| <b>REFUND DUE</b> | 38   | SUBTOTAL – Subtract Line 37 from Line 36. This amount of overpayment is available for credit or refund. | 38                   | <input type="text"/> |
|                   | 39   | AMOUNT OF LINE 38 TO BE CREDITED TO 2017 INCOME TAX <b>CREDIT</b>                                       | 39                   | <input type="text"/> |
| 40                | AMOUNT TO BE REFUNDED – Subtract Line 39 from Line 38. If mailing to LDR, use Address 2 on the next page.<br>Enter a “2” in box if you want to receive your refund by paper check.<br>Enter a “3” in box if you want to receive your refund by direct deposit. Complete information below. If information is unreadable, you are filing for the first time, or if you do not make a refund selection, you will receive your refund by paper check. | 40  | <input type="text"/> |                      |

**DIRECT DEPOSIT INFORMATION**

Type: Checking  Savings

Routing Number

Account Number

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

COMPLETE AND SIGN RETURN ON NEXT PAGE.




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

**WEB**

61717

Enter your Social Security Number. 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

|                              |    |  |    |                      |                      |                      |                      |                      |                      |                      |
|------------------------------|----|--|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>AMOUNTS DUE LOUISIANA</b> | 41 | AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26.  | 41 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 42 | ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND   | 42 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 43 | ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND   | 43 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 44 | ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION   | 44 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 45 | INTEREST – From the Interest Calculation Worksheet, page 13, Line 5.    | 45 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 46 | DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 13, Line 7.   | 46 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 47 | DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 13, Line 7.   | 47 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 48 | UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 13, and Form R-210R. If you are a farmer, check the box. <input type="checkbox"/> | 48 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|                              | 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 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

**PAY THIS AMOUNT.**

**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 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.

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| <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"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

Social Security Number, PTIN, or FEIN of paid preparer

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

|                    |          |  |
|--------------------|----------|--|
| <b>{ Address }</b> | <b>1</b> | <b>Mail Balance Due Return with Payment</b><br>TO: Department of Revenue<br>P. O. Box 3550<br>Baton Rouge, LA 70821-3550         |
|                    | <b>2</b> | <b>Mail All Other Individual Income Tax Returns</b><br>TO: Department of Revenue<br>P. O. Box 3440<br>Baton Rouge, LA 70821-3440 |

**SPEC CODE**



**SCHEDULE C – 2016 NONREFUNDABLE PRIORITY 1 CREDITS**

|   |  |   |
|---|--|---|
| <b>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.</b> |  |   |
| 1A  | Enter the total of Net Tax Liability Paid to Other States from Form R-10606. | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 1B  | Enter the Credit for Taxes Paid to Other States from Form R-10606.           | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

|   |                          |                          |                          |                          |   |                              |   |
|---|--------------------------|--------------------------|--------------------------|--------------------------|---|------------------------------|---|
| <b>2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 4 for definitions of these disabilities.</b> |                          |                          |                          |                          |   |                              |   |
| 2A  | Deaf                     | Loss of Limb             | Mentally Incapacitated   | Blind                    | 2D Enter the total number of qualifying individuals. Only one credit is allowed per person. | <input type="text"/>         |   |
| 2B  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   | 2E Multiply Line 2D by \$72. | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 2C  | Dependent *              | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |   |                              | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| * List dependent names here. >  |                          |                          |                          |                          |   |                              |   |

|   |   |  |
|---|---|--|
| <b>3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS</b> |   |  |
| 3A  | Enter the value of computer or other technological equipment donated. Attach Form R-3400.                     | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 3B  | Multiply Line 3A by 29 percent. Round to the nearest dollar.  | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS</b>               |   |  |
| 4A  | Enter the amount of eligible federal credits.   | <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"/> <input type="text"/> <input type="text"/> <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. | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> |

**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 | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 6 | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 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. | <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

| 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 Accessible Home | 145  | Donations of Materials, Equipment, Advisors, Instructors | 175  |
| Family Responsibility     | 110  | First Time Drug Offenders | 130  | Qualified Playgrounds                      | 150  | Other  | 199  |
| Small Town Doctor/Dentist | 115  | Bulletproof Vest          | 135  |  |      |  |      |





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

Input field for Social Security Number

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.

Line 1: Adjusted Overpayment – From IT-540, Line 36. Input field with .00

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

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

Line 24: TOTAL DONATIONS – Add Lines 2 through 23, This amount cannot be more than Line 1. Also, enter this amount on Form IT-540, Line 37. Input field with .00



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61720



ATTACH TO RETURN IF COMPLETED.

SCHEDULE E – 2016 ADJUSTMENTS TO INCOME

Enter your Social Security Number.

SSN input boxes

Table with 3 rows: 1 FEDERAL ADJUSTED GROSS INCOME, 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS, 2A RECAPTURE OF START CONTRIBUTIONS, 3 TOTAL

Form for lines 1, 2, 2A, 3 with input boxes for amounts

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempt income included in Line 1 above. Enter description and associated code, along with the dollar amount. See instructions beginning on page 6.

Main table for Exempt Income with columns: Exempt Income Description, Code, Amount. Rows 4A-4H, 4I-4K, 5A-5C.

Table with 2 columns: Description, Code. Rows for Interest and Dividends, Louisiana State Employees' Retirement Benefits, etc.

Table with 2 columns: Description, Code. Rows for START Savings Program Contribution, Military Pay Exclusion, etc.



File electronically!



www.revenue.louisiana.gov/fileonline

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ATTACH TO RETURN IF COMPLETED.

### 2016 Louisiana School Expense Deduction Worksheet

|           |                             |
|-----------|-----------------------------|
| Your Name | Your Social Security Number |
|-----------|-----------------------------|

- 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% |
| <b>Deduction per Student</b> – 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 <b>Elementary and Secondary School Tuition Deduction</b> here and on IT-540, Schedule E, code 17E.             | \$ |
| Enter the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540, Schedule E, code 18E.     | \$ |
| Enter the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540, Schedule E, code 19E. | \$ |



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ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F – 2016 REFUNDABLE PRIORITY 2 CREDITS

1 Credit for amounts paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself Date of Birth (MM/DD/YYYY) Driver's License number or State Identification State of issue

1B Spouse Date of Birth (MM/DD/YYYY) Driver's License number or State Identification State of issue

1C Dependents: List dependent names.

Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)
Dependent name Date of Birth (MM/DD/YYYY)

1D Enter the amount of the credit for fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 8.

1D Amount input boxes

Additional Refundable Priority 2 Credits

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

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 2-6.

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See instructions beginning on page 8.

Table with 3 columns: Credit Description, Credit Code, Amount of Credit Claimed. Rows 7-10.

SEE CREDIT CODES ON NEXT PAGE



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Enter your Social Security Number. 

**SCHEDULE F – 2016 REFUNDABLE PRIORITY 2 CREDITS ...CONTINUED**

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












\*\*\* 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 |  |
| 2 | Enter the amount of federal disaster credits allowed by IRS.   | 2 |  |
| 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 |  |

**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  |





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Enter your Social Security Number.

Input boxes for Social Security Number

SCHEDULE J – 2016 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

Table with 5 rows for child care credits, including Federal Child Care Credit and Louisiana Nonrefundable Child Care Credit.

Additional Nonrefundable Priority 3 Credits

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

Table with 3 columns: Credit Description, Credit Code, and Amount of Credit Claimed. Rows 6-11.

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

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

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

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

CONTINUE ON NEXT PAGE.



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Enter your Social Security Number.

SSN input field

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.

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

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

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

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

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



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**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.**

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

- 2.** For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2016 in column G. See the definitions on page 14 for information on Qualified Expenses.

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

| <b>3</b>      | 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 15A.   | <b>3</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
|---------------|--|---------------|---------------------|--------------|----------------|--|-----|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|--|----------|----------|-----|----------|------------------|--|
| <b>4</b>      | Enter your earned income. See the definitions on page 14.  | <b>4</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>5</b>      | 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.   | <b>5</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>6</b>      | Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 15B.  | <b>6</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>7</b>      | Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.   | <b>7</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>8</b>      | Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.<br><table style="width:100%; margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td>.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td>.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td>.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td>.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td>.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td>.30</td> </tr> </tbody> </table> | If Line 7 is: | over                | but not over | decimal amount |  | \$0 | \$15,000 | .35 |  | \$15,000 | \$17,000 | .34 |  | \$17,000 | \$19,000 | .33 |  | \$19,000 | \$21,000 | .32 |  | \$21,000 | \$23,000 | .31 |  | \$23,000 | \$25,000 | .30 | <b>8</b> | <b>X</b> . _____ |  |
| 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                 |              |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>9</b>      | Multiply Line 6 by the decimal amount on Line 8.   | <b>9</b>      |                     | .00          |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>10</b>     | Multiply Line 9 by 50 percent and enter this amount on Line 11.  | <b>10</b>     | <b>X</b> <b>.50</b> |              |                |  |     |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |  |          |          |     |          |                  |  |
| <b>11</b>     | Enter this amount on Form IT-540, Line 15.   | <b>11</b>     |                     | .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.

1. Enter the amount of 2016 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 2016, 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 16. . . . . 4 \_\_\_\_\_ .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. . . . . 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 17 . . . . . 3 \_\_\_\_\_ .00



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