

2016 LOUISIANA RESIDENT

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

Mark Box:

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

Your legal first name Plotting	Init. f	Last name Jailbreak	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)
- 6B Spouse 65 or older Blind

Total of 6A & 6B

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

6C

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

IMPORTANT!

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

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

6D



FOR OFFICE USE ONLY

Field Flag

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Enter your Social Security Number.

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AMOUNTS DUE LOUISIANA	41	AMOUNT YOU OWE – If Line 26 is greater than Line 33, subtract Line 33 from Line 26.	
	42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	
	43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	
	44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	
	45	INTEREST – From the Interest Calculation Worksheet, page 13, Line 5.	
	46	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 13, Line 7.	
	47	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 13, Line 7.	
	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"/>	
	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.	PAY THIS AMOUNT.

41										00
42										00
43										00
44										00
45										00
46										00
47										00
48										00
49										00

DO NOT SEND CASH.

IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip.

Do not staple.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. 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.

--	--	--	--

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

{ Address }

- 1** Mail Balance Due Return with Payment
TO: Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550
- 2** Mail All Other Individual Income Tax Returns
TO: Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

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Social Security Number, PTIN, or FEIN of paid preparer

SPEC CODE

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Enter your Social Security Number.

SCHEDULE C – 2016 NONREFUNDABLE PRIORITY 1 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.	
1A	Enter the total of Net Tax Liability Paid to Other States from Form R-10606.	<input type="text"/>
1B	Enter the Credit for Taxes Paid to Other States from Form R-10606.	<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 4 for definitions of these disabilities.																					
2A	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">Deaf</td> <td style="width: 10%; text-align: center;">Loss of Limb</td> <td style="width: 10%; text-align: center;">Mentally Incapacitated</td> <td style="width: 10%; text-align: center;">Blind</td> </tr> <tr> <td>2A Yourself</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>2B Spouse</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>2C Dependent *</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		Deaf	Loss of Limb	Mentally Incapacitated	Blind	2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2D <input type="text"/>
	Deaf	Loss of Limb	Mentally Incapacitated	Blind																		
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
2C Dependent *	<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.																					
	2E Multiply Line 2D by \$72.	2E <input type="text"/>																				
* 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.	<input type="text"/>
3B	Multiply Line 3A by 29 percent. Round to the nearest dollar.	<input type="text"/>
4	CREDIT FOR CERTAIN FEDERAL TAX CREDITS	
4A	Enter the amount of eligible federal credits.	<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"/>

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"/>
6		<input type="text"/>	<input type="text"/>
7		<input type="text"/>	<input type="text"/>
8		<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"/>

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				



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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 with 3 rows: 1 35500.00, 2 1500.00, 2A, 3 37000.00

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.

Table with 4 columns: Exempt Income Description, Code, Amount, and another Description column. Rows 4A-4H, 4I-4K, 5A-5C.

Table with 2 columns: Description and Code. Rows include Interest and Dividends on US Government Obligations, Louisiana State Employees' Retirement Benefits, etc.

Table with 2 columns: Description and Code. Rows include START Savings Program Contribution, Military Pay Exclusion, Road Home, etc.



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2016 Louisiana School Expense Deduction Worksheet

Your Name Plotting	Jailbreak	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 <i>(add amounts in each column)</i>						
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. 

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



 **ATTACH TO RETURN IF COMPLETED.**

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.

	Credit Description	Credit Code	Amount of Credit Claimed
12	<input type="text"/>	<input type="text"/>	12 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
12A	<input type="text"/>		
13	<input type="text"/>	<input type="text"/>	13 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
13A	<input type="text"/>		
14	<input type="text"/>	<input type="text"/>	14 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
14A	<input type="text"/>		
15	<input type="text"/>	<input type="text"/>	15 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>
15A	<input type="text"/>		
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540, Line 23.		16 <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/> <input type="text"/>


Description	Code
Motion Picture Investment	251
Research and Development	252
Historic Structures	253

Description	Code
Digital Interactive Media	254
Motion Picture Resident	256
Capital Company	257

Description	Code
LCDFI	258
New Markets	259
Brownfields Investor	260

Description	Code
Motion Picture Infrastructure	261
Angel Investor	262
Other	299



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ATTACH TO RETURN IF COMPLETED.

2016 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 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

- 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 First 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 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.	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 15B.	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"> <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 15.	11	.00																												



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ATTACH THIS WORKSHEET TO YOUR RETURN.

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

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income 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.

- 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:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

- 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 result. Be sure to include the decimal. 3 _____ . _____
- 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)

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



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