

# 2012 LOUISIANA RESIDENT - 2D

Name  
Change

Taxpayer SSN

Decedent  
Filing

Spouse SSN

Spouse  
Decedent

Amended  
Return

Telephone

NOL  
Carryback

Taxpayer DOB

Spouse DOB

**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 | <input checked="" type="checkbox"/> Yourself | 65 or older | Blind | Qualifying Widow(er) | Total of 6A & 6B |
| 6B | <input type="checkbox"/> 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.

**6C**

| Dependent First and Last Name | Social Security Number | Relationship to you | Birth Date (mm/dd/yyyy) |
|-------------------------------|------------------------|---------------------|-------------------------|
| _____                         | _____                  | _____               | _____                   |
| _____                         | _____                  | _____               | _____                   |
| _____                         | _____                  | _____               | _____                   |
| _____                         | _____                  | _____               | _____                   |
| _____                         | _____                  | _____               | _____                   |
| _____                         | _____                  | _____               | _____                   |

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

**6D**



**6360**

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

Mark this box and enter zero "0" on Lines 7 through 16.

|                                  |   |                                     |   |    |
|----------------------------------|---|-------------------------------------|---|----|
| 7                                | FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross Income is less than zero, enter "0."   | From Louisiana Schedule E, attached | 7   |    |
| 8A                               | FEDERAL ITEMIZED DEDUCTIONS   |                                     | 8A  |    |
| 8B                               | FEDERAL STANDARD DEDUCTION  |                                     | 8B  |    |
| 8C                               | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.   |                                     | 8C  |    |
| 9                                | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H and mark box.                 |                                     | 9   |    |
| 10                               | YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."  |                                     | 10  |    |
| 11                               | YOUR LOUISIANA INCOME TAX   |                                     | 11  |    |
| <b>NONREFUNDABLE TAX CREDITS</b> |   |                                     |   |    |
| 12A                              | FEDERAL CHILD CARE CREDIT   |                                     | 12A   |    |
| 12B                              | 2012 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT  |                                     | 12B   |    |
| 12C                              | AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011  |                                     | 12C   |    |
| 12D                              | 2012 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT  |                                     | 12D   |    |
|                                  | 5                      4                      3                      2  |                                     |   |    |
| 12E                              | AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2011  |                                     | 12E   |    |
| 13                               | EDUCATION CREDIT  |                                     | 13  |    |
| 14                               | OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11  |                                     | 14  |    |
| 15                               | TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.   |                                     | 15  |    |
| 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  |    |
| 17                               | CONSUMER USE TAX  | No use tax due.                     | Amount from the Consumer Use Tax Worksheet, Line 2. | 17 |
| 18                               | TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.  |                                     | 18  |    |



**REFUNDABLE TAX CREDITS**

|     |   |     |
|-----|---|-----|
| 19  | 2012 LOUISIANA REFUNDABLE CHILD CARE CREDIT   | 19  |
| 19A | Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3. | 19A |
| 19B | Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.                   | 19B |
| 20  | 2012 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT   | 20  |
|     | 5                      4                      3                      2                      |     |
| 21  | EARNED INCOME CREDIT  | 21  |
| 22  | LOUISIANA CITIZENS INSURANCE CREDIT <input type="checkbox"/>                                | 22  |
| 23  | OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7                                      | 23  |

**PAYMENTS**

|    |  |    |
|----|--|----|
| 24 | AMOUNT OF LOUISIANA TAX WITHHELD FOR 2012 – Attach Forms W-2 and 1099.   | 24 |
| 25 | AMOUNT OF CREDIT CARRIED FORWARD FROM 2011   | 25 |
| 26 | AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING<br>Enter name of partnership. _____   | 26 |
| 27 | AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2012 <input type="checkbox"/>  | 27 |
| 28 | AMOUNT PAID WITH EXTENSION REQUEST   | 28 |
| 29 | TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 28. Do not include amounts on Lines 19A and 19B.   | 29 |
| 30 | OVERPAYMENT – If Line 29 is greater than Line 18, subtract Line 18 from Line 29. Otherwise, enter zero "0" on Lines 30 through 36 and go to Line 37.   | 30 |
| 31 | UNDERPAYMENT PENALTY – If you are a farmer, check the box.   | 31 |
| 32 | <b>ADJUSTED OVERPAYMENT</b> – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and enter the result here. If Line 31 is greater than Line 30, enter zero "0" on Lines 32 through 36, subtract Line 30 from Line 31, and enter the balance on Line 37. | 32 |
| 33 | TOTAL DONATIONS – From Schedule D, Line 20   | 33 |

**REFUND DUE**

|    |   |    |
|----|---|----|
| 34 | SUBTOTAL – Subtract Line 33 from Line 32. This amount of overpayment is available for credit or refund.   | 34 |
| 35 | AMOUNT OF LINE 34 TO BE CREDITED TO 2013 INCOME TAX <b>CREDIT</b>   | 35 |
| 36 | AMOUNT TO BE REFUNDED – Subtract Line 35 from Line 34.<br>Enter a "1" in box if you want to receive your refund on a MyRefund Card.<br>Enter a "2" in box if you want to receive your refund by paper check.<br><b>REFUND</b> | 36 |
|    | <b>If you do not make a refund selection, you will receive your refund on a MyRefund Card.</b>  |    |



Social Security Number

**AMOUNTS DUE LOUISIANA**

- 37 AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18 and enter the balance here. 37
- 38 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND 38
- 39 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND 39
- 40 ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND 40
- 41 ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION 41
- 42 INTEREST 42
- 43 DELINQUENT FILING PENALTY 43
- 44 DELINQUENT PAYMENT PENALTY 44
- 45 UNDERPAYMENT PENALTY – If you are a farmer, check the box. 45
- 46 BALANCE DUE LOUISIANA – Add Lines 37 through 45. 46

**PAY THIS AMOUNT.  
DO NOT SEND CASH.**

Status

Contribution and Donation

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 in order 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 36.

|  |      |  |      |
|--|------|--|------|
| Your Signature   | Date | Signature of paid preparer other than taxpayer |      |
| Spouse's Signature <i>(If filing jointly, both must sign.)</i> | Date | Telephone number of paid preparer              | Date |

Name      Address

**FOR OFFICE USE ONLY**

Field Flag

Social Security Number, PTIN, or  
FEIN of paid preparer

**Individual Income Tax Return**  
Calendar year return due 5/15/2013

Mail to: Department of Revenue

**SPEC  
CODE**



**SCHEDULE D – 2012 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 32 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 19, the portion of the overpayment you wish to donate. The total on Line 20 cannot exceed the amount of your overpayment on Line 32 of Form IT-540-2D.

|    |  |           |
|----|--|-----------|
| 1  | <b>Adjusted Overpayment - From IT-540-2D, Line 32</b>  | 1         |
| 2  | <b>The Military Family Assistance Fund</b>   | 2         |
| 3  | <b>Coastal Protection and Restoration Fund</b>   | 3         |
| 4  | The START Program  | 4         |
| 5  | Wildlife Habitat and Natural Heritage Trust Fund   | 5         |
| 6  | Louisiana Prostate Cancer Trust Fund   | 6         |
| 7  | Louisiana Animal Welfare Commission  | 7         |
| 8  | National Lung Cancer Partnership   | 8         |
| 9  | Louisiana Chapter of the National Multiple Sclerosis Society Fund  | 9         |
| 10 | Louisiana Food Bank Association  | 10        |
| 11 | Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission  | 11        |
| 12 | Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana   | 12        |
| 13 | Louisiana Association of United Ways/LA 2-1-1  | 13        |
| 14 | Center of Excellence for Autism Spectrum Disorder  | 14        |
| 15 | Alliance for the Advancement of End of Life Care   | 15        |
| 16 | American Red Cross   | 16        |
| 17 | New Opportunities Waiver Fund  | 17        |
| 18 | Friends of Palmetto Island State Park  | 18        |
| 19 | Dreams Come True, Inc.   | 19        |
| 20 | <b>TOTAL DONATIONS – Add Lines 2 through 19. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 33.</b> | <b>20</b> |



**SCHEDULE E – 2012 ADJUSTMENTS TO INCOME**

Social Security Number

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

**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.

|    | Exempt Income Description   | Code | Amount |
|----|---|------|--------|
| 4A | _____   | 4A   |        |
| 4B | _____   | 4B   |        |
| 4C | _____   | 4C   |        |
| 4D | _____   | 4D   |        |
| 4E | _____   | 4E   |        |
| 4F | _____   | 4F   |        |
| 4G | _____   | 4G   |        |
| 4H | _____   | 4H   |        |
| 4I | <b>EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX</b> – Add Lines 4A through 4H.   | 4I   |        |
| 4J | FEDERAL TAX APPLICABLE TO EXEMPT INCOME   | 4J   |        |
| 4K | EXEMPT INCOME – Subtract Line 4J from Line 4I.  | 4K   |        |
| 5A | LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.                    | 5A   |        |
| 5B | IRC 280C EXPENSE ADJUSTMENT   | 5B   |        |
| 5C | LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7. | 5C   |        |

| Description  | Code | Description  | Code |
|--|------|--|------|
| Interest and Dividends on US Government Obligations.....           | 01E  | Native American Income .....                           | 08E  |
| Louisiana State Employees' Retirement Benefits (Date Retired)..... | 02E  | START Savings Program Contribution.....                | 09E  |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____                          |      | Military Pay Exclusion.....                            | 10E  |
| Louisiana State Teachers' Retirement Benefits (Date Retired).....  | 03E  | Road Home .....  | 11E  |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____                          |      | Recreation Volunteer .....                             | 13E  |
| Federal Retirement Benefits (Date Retired).....                    | 04E  | Volunteer Firefighter .....                            | 14E  |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____                          |      | Voluntary Retrofit Residential Structure.....          | 16E  |
| Other Retirement Benefits (Date Retired).....                      | 05E  | Elementary and Secondary School Tuition.....           | 17E  |
| <i>Provide name or statute:</i> _____                              |      | Educational Expenses for Home-Schooled Children.....   | 18E  |
| <i>Taxpayer</i> _____ <i>Spouse</i> _____                          |      | Educational Expenses for Quality Public Education..... | 19E  |
| Annual Retirement Income Exemption for Taxpayers 65 or over .....  | 06E  | Capital Gain from Sale of Louisiana Business.....      | 20E  |
| <i>Provide name of pension or annuity:</i> _____                   |      | Other  |      |
| Taxable Amount of Social Security. ....                            | 07E  | Identify: _____  | 49E  |



**SCHEDULE F – 2012 REFUNDABLE TAX CREDITS**

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

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

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

1C Dependents: 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 total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D

**Additional Refundable Credits**

Enter description and associated code, along with the dollar amount.

| Credit Description   | Code | Amount of Credit Claimed |
|--|------|--------------------------|
| 2 _____  | 2    |                          |
| 3 _____  | 3    |                          |
| 4 _____  | 4    |                          |
| 5 _____  | 5    |                          |
| 6 _____  | 6    |                          |
| 7 OTHER REFUNDABLE TAX CREDITS – Add Lines 1D and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23. | 7    |                          |

**SCHEDULE H – 2012 MODIFIED FEDERAL INCOME TAX DEDUCTION**

- |  |   |
|--|---|
| 1 Enter the amount of your federal income tax liability found on Federal Form 1040, Line 55. | 1 |
| 2 Enter the amount of federal disaster credits allowed by IRS.                               | 2 |
| 3 Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.                | 3 |



**SCHEDULE G – 2012 NONREFUNDABLE TAX CREDITS**

**1** CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the returns filed with the other states must be submitted with this schedule. Enter the amount of the income tax liability paid to other states. Round to the nearest dollar. **1**

**2** CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

|                |                          |                          |                          |                          |  |           |
|----------------|--------------------------|--------------------------|--------------------------|--------------------------|--|-----------|
|                | Deaf                     | Loss of Limb             | Mentally incapacitated   | Blind                    | Enter the total number of qualifying individuals. Only one credit is allowed per person. | <b>2D</b> |
| 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"/> | 2E Multiply Line 2D by \$100.  | <b>2E</b> |
| 2C Dependent * | <input type="checkbox"/> | <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**

3B Multiply Line 3A by 40 percent. Round to the nearest dollar. **3B**

**4** CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits. **4A**

4B Multiply Line 4A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25. **4B**

**Additional Nonrefundable Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed.

|    | Credit Description   | Credit Code              | Amount of Credit Claimed |
|----|--|--------------------------|--------------------------|
| 5  | _____  | 5                        |                          |
| 6  | _____  | 6                        |                          |
| 7  | _____  | 7                        |                          |
| 8  | _____  | 8                        |                          |
| 9  | _____  | 9                        |                          |
| 10 | _____  | 10                       |                          |
| 11 | OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14. | <input type="checkbox"/> | <b>11</b>                |





**CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule F – Credit Codes**

| Description                                  | Code |
|--|------|
| Inventory Tax . . . . .                      | 50F  |
| Ad Valorem Natural Gas . . . . .             | 51F  |
| Ad Valorem Offshore Vessels . . . . .        | 52F  |
| Telephone Company Property . . . . .         | 54F  |
| Prison Industry Enhancement . . . . .        | 55F  |
| Urban Revitalization . . . . .               | 56F  |
| Mentor-Protégé. . . . .                      | 57F  |
| Milk Producers . . . . .                     | 58F  |
| Technology Commercialization . . . . .       | 59F  |
| Historic Residential. . . . .                | 60F  |
| Angel Investor . . . . .                     | 61F  |
| Musical and Theatrical Productions . . . . . | 62F  |

**Schedule G – Credit Codes**

| Description   | Code |
|---|------|
| Premium Tax . . . . .   | 100  |
| Commercial Fishing . . . . .  | 105  |
| Family Responsibility . . . . .   | 110  |
| Small Town Doctor/Dentist. . . . .  | 115  |
| Bone Marrow . . . . .   | 120  |
| Law Enforcement Education . . . . .   | 125  |
| First Time Drug Offenders . . . . .   | 130  |
| Bulletproof Vest . . . . .  | 135  |
| Nonviolent Offenders . . . . .  | 140  |
| Owner of Newly Constructed Accessible Home . . . . .  | 145  |
| Qualified Playgrounds . . . . .   | 150  |
| Debt Issuance . . . . .   | 155  |
| Donations of Materials, Equipment, Advisors, Instructors . . . . .                                | 175  |
| (Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . . | 199  |
| Atchafalaya Trace . . . . .   | 200  |
| Organ Donation . . . . .  | 202  |
| Household Expense for Physically and Mentally Incapable Persons . . . . .                         | 204  |
| Previously Unemployed . . . . .   | 208  |
| Recycling Credit. . . . .   | 210  |
| Basic Skills Training . . . . .   | 212  |
| Dedicated Research. . . . .   | 220  |
| New Jobs Credit. . . . .  | 224  |
| Refunds by Utilities. . . . .   | 226  |
| Eligible Re-entrants . . . . .  | 228  |

**Schedule F – Credit Codes**

| Description   | Code |
|---|------|
| Wind and Solar Energy Systems . . . . .   | 64F  |
| School Readiness Child Care Provider . . . . .  | 65F  |
| School Readiness Child Care Directors and Staff . . . . .   | 66F  |
| School Readiness Business-Supported Child Care. . . . .   | 67F  |
| School Readiness Fees and Grants to Resource and Referral Agencies. . . . .                       | 68F  |
| Sugarcane Trailer Conversion or Acquisition. . . . .  | 69F  |
| Retention and Modernization . . . . .   | 70F  |
| Conversion of Vehicle to Alternative Fuel . . . . .   | 71F  |
| Research and Development. . . . .   | 72F  |
| Digital Interactive Media and Software. . . . .   | 73F  |
| (Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . . | 80F  |

**Schedule G – Credit Codes**

| Description   | Code |
|---|------|
| Neighborhood Assistance . . . . .   | 230  |
| Cane River Heritage. . . . .  | 232  |
| LA Community Economic Development. . . . .  | 234  |
| Apprenticeship . . . . .  | 236  |
| Ports of Louisiana Investor. . . . .  | 238  |
| Ports of Louisiana Import Export Cargo. . . . .   | 240  |
| Motion Picture Investment . . . . .   | 251  |
| Research and Development. . . . .   | 252  |
| Historic Structures . . . . .   | 253  |
| Digital Interactive Media. . . . .  | 254  |
| Motion Picture Employment of Resident . . . . .   | 256  |
| Capital Company . . . . .   | 257  |
| LA Community Development Financial Institution (LCDFI) . . . . .                                  | 258  |
| New Markets . . . . .   | 259  |
| Brownfields Investor Credit . . . . .   | 260  |
| Motion Picture Infrastructure . . . . .   | 261  |
| Angel Investor . . . . .  | 262  |
| (Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . . | 299  |
| Biomed/University Research . . . . .  | 300  |
| Tax Equalization. . . . .   | 305  |
| Manufacturing Establishments . . . . .  | 310  |
| Enterprise Zone . . . . .   | 315  |
| (Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . . | 399  |

**2012 Louisiana School Expense Deduction Worksheet** (For use with Form IT-540-2D)

|           |                             |
|-----------|-----------------------------|
| 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 <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% |
| <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-540-2D, Schedule E, code 17E.             | \$ |
| Enter the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540-2D, Schedule E, code 18E.     | \$ |
| Enter the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540-2D, Schedule E, code 19E. | \$ |





**2012 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540-2D)

|           |                        |
|-----------|------------------------|
| 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 Children and Family Services. 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 540-2D, Line 19.**

1. Enter the amount of 2012 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 . . . . . 1 \_\_\_\_\_ **.00**

Using the Star Rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

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

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

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

3. Add lines (i) through (iv) and enter the result. 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-540-2D, Line 20. . . . . 4 \_\_\_\_\_ **.00**

On Form IT-540-2D, 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.

**2012 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 38a , OR Federal Form 1040, Line 64a. . . . . 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-540-2D, Line 21 . . . . . 3 \_\_\_\_\_ **.00**

