

Name Change 2010 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT-2D

Decedent Filing **First Name MI Last Name** Taxpayer SSN

Spouse Decedent **Spouse First Name MI Last Name** Spouse SSN

Address Change **Mailing Address**

Amended Return **City** **ST** **ZIP CODE** Telephone

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

6 EXEMPTIONS:

- Print a "1" in box if **single**.
- Print a "2" in box if **married filing jointly**.
- Print a "3" in box if **married filing separately**.
- Print a "4" in box if **head of household**. *
- Print a "5" in box if **qualifying widow(er)**.

6A Yourself 65 or older Blind

6B Spouse 65 or older Blind

Total of 6A & 6B

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

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

Dependent First and Last Name	SSN	Relationship to you	Birth Date (mm/dd/yyyy)

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

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

Mark this box and enter zero "0" on Line 17.

7 FEDERAL ADJUSTED GROSS INCOME – From the NPR worksheet, Federal column, Line 12.	7	
8 LOUISIANA ADJUSTED GROSS INCOME – From the NPR worksheet, Louisiana column, Line 33.	8	
9 RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME	9	
10A FEDERAL ITEMIZED DEDUCTIONS	10A	
10B FEDERAL STANDARD DEDUCTION	10B	
10C EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A and print the result.	10C	
10D FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, complete Schedule H-NR, and mark box.	10D	
10E TOTAL DEDUCTIONS – Add Lines 10C and 10D and print the result.	10E	



6173

Social Security Number

[Redacted]

10F ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar and print the result.

10F

[Redacted]

11 LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, print "0."

11

[Redacted]

12 YOUR LOUISIANA INCOME TAX

12

[Redacted]

NONREFUNDABLE TAX CREDITS

13A FEDERAL CHILD CARE CREDIT

13A

[Redacted]

13B 2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT

13B

[Redacted]

13C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009

13C

[Redacted]

13D 2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT

13D

[Redacted]

5 [Redacted] 4 [Redacted] 3 [Redacted] 2 [Redacted]

13E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009

13E

[Redacted]

14 EDUCATION CREDIT

14

[Redacted]

15 OTHER NONREFUNDABLE TAX CREDITS – From Schedule G-NR, Line 10

15

[Redacted]

16 TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 13B through 15 and print the result.

16

[Redacted]

17 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 16 from Line 12 and print the result. If the result is less than zero, or you are not required to file a federal return, print zero "0".

17

[Redacted]

18 CONSUMER USE TAX No use tax due. Amount from the Consumer Use Tax Worksheet

18

[Redacted]

19 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 17 and 18 and print the result.

19

[Redacted]

REFUNDABLE TAX CREDITS

20 2010 LOUISIANA REFUNDABLE CHILD CARE CREDIT

20

[Redacted]

20A Print the qualified expense amount from the Refundable Child Care Credit Worksheet.

20A

[Redacted]

20B Print the amount from the Refundable Child Care Credit Worksheet.

20B

[Redacted]

21 2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT

21

[Redacted]

5 [Redacted] 4 [Redacted] 3 [Redacted] 2 [Redacted]

22 LOUISIANA CITIZENS INSURANCE CREDIT

22

[Redacted]

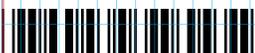
23 OTHER REFUNDABLE TAX CREDITS – From Schedule F-NR, Line 7

23

[Redacted]

[Redacted]

6174



Social Security Number

[Redacted]

PAYMENTS

24 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2010 – Attach Forms W-2 and 1099.

24

[Redacted]

25 AMOUNT OF CREDIT CARRIED FORWARD FROM 2009

25

[Redacted]

26 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING
Enter name of partnership.

26

[Redacted]

27 AMOUNT OF ESTIMATED PAYMENTS FOR 2010

27

[Redacted]

28 AMOUNT PAID WITH EXTENSION REQUEST

28

[Redacted]

29 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 20, 21 through 28 and print the result.

29

[Redacted]

30 OVERPAYMENT

30

[Redacted]

31 UNDERPAYMENT PENALTY – If you are a farmer check the box.

31

[Redacted]

32 ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero "0" here, subtract Line 30 from Line 31, and print the balance on Line 46.

32

[Redacted]

DONATIONS OF LINE 32

33 THE MILITARY FAMILY ASSISTANCE FUND.

33

[Redacted]

34 COASTAL PROTECTION AND RESTORATION FUND.

34

[Redacted]

35 THE START PROGRAM

35

[Redacted]

36 WILDLIFE HABITAT AND NATURAL HERITAGE TRUST FUND

36

[Redacted]

37 LOUISIANA PROSTATE CANCER TRUST FUND

37

[Redacted]

38 LOUISIANA ANIMAL WELFARE COMMISSION

38

[Redacted]

39 COMMUNITY-BASED PRIMARY HEALTH CARE FUND

39

[Redacted]

40 NATIONAL LUNG CANCER PARTNERSHIP

40

[Redacted]

41 LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND

41

[Redacted]

42 TOTAL DONATIONS – Add Lines 33 through 41. Print the result.

42

[Redacted]

[Redacted]

6175



Social Security Number

REFUND OR AMOUNTS DUE LOUISIANA

43	SUBTOTAL – Subtract amount printed on Line 42 from Line 32 to determine the amount of overpayment available for credit or refund.	43	
44	AMOUNT TO BE CREDITED TO 2011 INCOME TAX – Print the amount of Line 43 that you wish to credit to 2011.	CREDIT	44
45	AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result. Use Address 2 below.	REFUND	45
46	AMOUNT YOU OWE – If Line 19 is greater than Line 29, subtract Line 29 from Line 19 and print the result. If you entered an amount here from Line 32, complete Lines 47, 48, and 49, print zero "0" on Lines 50 through 53 and go to Line 54.	46	
47	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	47	
48	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	48	
49	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND	49	
50	INTEREST	50	
51	DELINQUENT FILING PENALTY	51	
52	DELINQUENT PAYMENT PENALTY	52	
53	UNDERPAYMENT PENALTY – If you are a farmer check the box.	53	
54	BALANCE DUE LOUISIANA – Add Lines 46 through 53 and print the result.	PAY THIS AMOUNT. DO NOT SEND CASH.	54



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.

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

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 5/15/2011

Mail to: Department of Revenue

SPEC CODE



Social Security Number [REDACTED]

SCHEDULE F - NR 2010 REFUNDABLE TAX CREDITS

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

1A	Yourself	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY) _____	Driver's License number or State Identification _____	State of issue _____
1B	Spouse	<input type="checkbox"/>	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 Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. 1D [REDACTED]

Additional Refundable Credits

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

	Credit Description	Code	Amount of Credit Claimed
2	_____	[REDACTED]	[REDACTED]
3	_____	[REDACTED]	[REDACTED]
4	_____	[REDACTED]	[REDACTED]
5	_____	[REDACTED]	[REDACTED]
6	_____	[REDACTED]	[REDACTED]
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540B-2D, Line 23.	7	[REDACTED]

SCHEDULE H - NR 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55.	1	[REDACTED]
2	Print the amount of federal disaster credits allowed by IRS.	2	[REDACTED]
3	Add Lines 1 and 2 and print the result here and on Form IT-540B-2D, Line 10D.	3	[REDACTED]



Social Security Number [REDACTED]

SCHEDULE G - NR 2010 NONREFUNDABLE TAX CREDITS

1 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		
1A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1D Print the total number of qualifying individuals. Only one credit is allowed per person.	1D
1B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1E Multiply Line 1D by \$100 and print the result.	1E
1C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

* List dependent names here. >

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

2A Print the value of computer or other technological equipment donated. Attach Form R-3400.

2B Multiply Line 2A by 40 percent and print the result. Round to the nearest dollar.

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

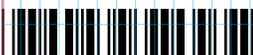
3A Print the amount of eligible federal credits.

3B Multiply Line 3A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25.

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
4			
5			
6			
7			
8			
9			
10	OTHER NONREFUNDABLE TAX CREDITS - Add Lines 1E, 2B, 3B, and 4 through 9. Print the result here and enter on Form IT-540B-2D, Line 15.		



CREDIT CODES
DO NOT MAIL THIS PAGE (INFORMATION ONLY)

Schedule F-NR – 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

Schedule G-NR – 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
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

Schedule F-NR – Credit Codes

Description	Code
Musical and Theatrical Productions	62F
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
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.)	80F

Schedule G-NR – Credit Codes

Description	Code
Refunds by Utilities	226
Eligible Re-entrants	228
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
(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

Nonresident and Part-Year Resident (NPR) Worksheet

		Federal	Louisiana
1	Wages, salaries, tips, etc.		
2	Taxable interest		
3	Dividends		
4	Business income (or loss) and Farm income (or loss)		
5	Gains (or losses)		
6	IRA distributions, Pensions and Annuities.		
7	Rental real estate, royalties, partnerships, S corporations, trusts, etc.		
8	Social Security benefits		
9	Other income		
10	Total Income – Add the income amounts on Lines 1 – 9 for each column.		
11	Total Adjustments to Income		
12	Adjusted Gross Income – Subtract Line 11 from Line 10 for each column. Print the amount in the Federal column on IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37.		

2010 Adjustments to Income

Additions

13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
15	Total – Add Lines 12, 13, and 14 and print the result.		

Subtractions

16	Interest and Dividends on U.S. Government Obligations		
17	Louisiana State Employees' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
18	Louisiana State Teachers' Retirement Benefits – Taxpayer date retired: _____ Spouse date retired: _____		
19	Federal Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____		
20	Other Retirement Benefits – Date retired: Taxpayer _____ Spouse: _____ Provide name or statute: _____		
21	Annual Retirement Income Exemption for Taxpayers 65 or over – Provide name of pension or annuity: _____		
22	Native American Income		
23	START Savings Program Contribution		
24	Military Pay Exclusion		
25	Road Home		
26	Recreation Volunteer or Volunteer Firefighter		
27	Voluntary Retrofit Residential Structure		
28	IRC 280(C) Wage Expense Adjustment		
29	Elementary and Secondary School Tuition, Educational Expenses for Home-Schooled Children, Educational Expenses for Quality Public Education		
30	Capital Gain from Sale of Louisiana Business		
31	Other Exempt Income Identify: _____		
32	Total Exempt Income – Add lines 16 through 31 and print the result.		
33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15 and print here and on IT-540B, Line 8.		



2010 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 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 50 percent of 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 student and the name of the school the student attends. If the student is home-schooled, print "home-schooled." Print 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.

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>						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Student – Print 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.

Print the total Elementary and Secondary School Tuition Deduction.	\$
Print the total Educational Expenses for Home-Schooled Children Deduction.	\$
Print the total Educational Expenses for a Quality Public Education Deduction.	\$
Print the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$





ATTACH THIS WORKSHEET TO YOUR RETURN.

2010 Louisiana Nonresident Refundable Child Care Credit Worksheet

Your name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less and your child care expenses must have been incurred in Louisiana in order to complete this form. See instructions on page 24.

1. Care Provider Information Schedule – Complete columns A through D for each person or organization that provided the 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 the IRS 2010 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. The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

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, print their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2010 in column G. See the definitions on page 24 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 2010 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. Print this amount here and on Form IT-540B, Line 20A.	3	.00																												
4	Print your earned income. See the definitions on page 24.	4	.00																												
5	If married filing jointly, print your spouse's earned income (If your spouse was a student or was disabled, see IRS Publication 503.) All other filing statuses, print the amount from Line 4.	5	.00																												
6	Print the smallest of Lines 3, 4, or 5. Print this amount here and Form IT-540B, Line 20B.	6	.00																												
7	Print your Federal Adjusted Gross Income from Form IT-540B, Line 7.	7	.00																												
8	Print 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 and print the result here.	9	.00																												
10	Multiply Line 9 by 50 percent and print this amount on Line 11 below.	10	X .50																												
11	Print this amount on Form IT-540B, Line 20.	11	.00																												





ATTACH THIS WORKSHEET TO YOUR RETURN.

2010 Louisiana Refundable School Readiness Credit Worksheet

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 \$25,000 or less and must have incurred child care expenses for a qualified dependent 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 Quality Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 20.

1. Print the amount of 2010 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 27, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2010, 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. Print 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 print the result here. Be sure to include the decimal. 3 _____ . _____
4. Multiply Line 1 by the number on Line 3. If the number results in a decimal, round to the nearest dollar and print the result here and on Form IT-540B, Line 21. 4 _____ . **00**

On Form IT-540B, Line 21 print 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.

