

**2023 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 facility license number, the LA Revenue Account number, the Quality Star Rating, and the rating award date. A copy of Form R-10614 must be attached to your return. You must enter the facility license number in column D on Line 1 of the 2023 Louisiana Refundable Child Care Credit Worksheet to receive this credit. Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT-540, Line 13.**

1. Enter the amount of 2023 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, Line 11. . . . . 1 \_\_\_\_\_ **.00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2023, 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, Line 14. . . . . 4 \_\_\_\_\_ **.00**

On Form IT-540, Line 14 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.

**2023 Louisiana Earned Income Credit Worksheet**

R.S. 47:2978 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 1040 or 1040-SR, Line 27. . . . . 1 \_\_\_\_\_ **.00**

2. Multiply Line 1 above by 5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .05**

3. Enter this amount on Form IT-540, Line 15. . . . . 3 \_\_\_\_\_ **.00**

