

Mark Box:

Name Change ☐Decedent Filing ☐Spouse Decedent ☐Address Change ☐Amended Return ☐NOL Carryback ☐ MSRA ☐2015 Legislation Recovery ☐IT-540B WEB 2017 LOUISIANA NONRESIDENT
(Page 1 of 4) AND PART-YEAR RESIDENT

IMPORTANT!

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

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 ☐ Blind6B ☐ Spouse ☐ 65 or older ☐ BlindTotal 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 6C6D

FOR OFFICE USE ONLY

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10A	FEDERAL ITEMIZED DEDUCTIONS	
10B	FEDERAL STANDARD DEDUCTION	
10C	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A.	
10D	FEDERAL INCOME TAX – See instructions. If your federal income tax has been decreased by the foreign tax credit, see instructions for optional deduction. If your federal income tax has been decreased by a federal disaster credit allowed by the IRS, see Schedule H-NR.	1 ☐ 2 ☐
10E	TOTAL DEDUCTIONS – Add Lines 10C and 10D.	
10F	ALLOWABLE DEDUCTIONS – Multiply Line 10E by the percentage on Line 9. Round to the nearest dollar.	
11	LOUISIANA NET INCOME – Subtract Line 10F from Line 8. If less than zero, enter zero "0."	
12	YOUR LOUISIANA INCOME TAX – See the <i>Tax Computation Worksheet</i> to calculate the amount of your Louisiana income tax.	
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 8	
14	TAX LIABILITY AFTER NONREFUNDABLE PRIORITY 1 CREDITS – Subtract Line 13 from Line 12. If the result is less than zero, or you are not required to file a federal return, enter zero "0."	

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Enter your Social Security Number.

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AMOUNTS DUE LOUISIANA	41	AMOUNT YOU OWE – If Line 25 is greater than Line 33, subtract Line 33 from Line 25.	41							00
	42	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	42							00
	43	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	43							00
	44	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	44							00
	45	INTEREST – From the Interest Calculation Worksheet, page 11, Line 5.	45							00
	46	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 11, Line 7.	46							00
	47	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 11, Line 7.	47							00
	48	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 11, and Form R-210NR. If you are a farmer, check the box.	48							00
	49	BALANCE DUE LOUISIANA – Add Lines 41 through 48. If mailing to LDR, use address 1 below. For electronic payment options, see inside cover.	49							00

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 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 (mm/dd/yyyy)	Spouse's Signature (If filing jointly, both must sign.)	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check ☐ if Self-employed
	Firm's Name ➤			Firm's EIN ➤	
	Firm's Address ➤			Telephone ➤	

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

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Individual Income Tax Return
Calendar year return due 5/15/2018

Mail Balance Due Return with Payment
TO: Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550

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



{ Address }

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Enter your Social Security Number.



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Nonresident and Part-Year Resident (NPR) Worksheet

See instructions for completing the NPR worksheet beginning on page 3.		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. Enter 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.		

2017 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.		
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 280C 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.		
	33	LOUISIANA ADJUSTED GROSS INCOME. Subtract Line 32 from Line 15. Also, enter this amount on Form IT-540B, Line 8.		

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2017 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 12-008 and 09-019 on LDR's website for more information.
- 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.
 - 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.
 - 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, 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 above 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%
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 total Elementary and Secondary School Tuition Deduction .	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction .	\$
Enter the total Educational Expenses for a Quality Public Education Deduction .	\$
Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29.	\$



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Enter your Social Security Number.

SCHEDULE C-NR – 2017 NONREFUNDABLE PRIORITY 1 CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 5 for definitions of these disabilities.					
		Deaf	Loss of Limb	Mentally Incapacitated	Blind
1A	Yourself	☐	☐	☐	☐
1B	Spouse	☐	☐	☐	☐
1C	Dependent *	☐	☐	☐	☐
1D Enter the total number of qualifying individuals. Only one credit is allowed per person. 1D 1E Multiply Line 1D by \$72. 1E					
* List dependent names here. >					

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS	
2A	Enter the value of computer or other technological equipment donated. Attach Form R-3400.
2B	Multiply Line 2A by 29 percent.
3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS	
3A	Enter the amount of eligible federal credits.
3B	Multiply Line 3A by 7 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

Additional Nonrefundable Priority 1 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 5.

	Credit Description	Credit Code	Amount of Credit Claimed
4			4
5			5
6			6
7			7
8	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines 1E, 2B, 3B, and 4 through 7. Also, enter this amount on Form IT-540B, Line 13.		8

Description	Code	Description	Code	Description	Code	Description	Code
Education Credit Act 125 Recovery	099	Bone Marrow	120	Owner of Newly Constructed Accessible Home	145	Donations of Materials, Equipment, Advisors, Instructors	175
Premium Tax	100	Law Enforcement Education	125	Qualified Playgrounds	150	Other	199
Commercial Fishing	105	First Time Drug Offenders	130	Debt Issuance	155		
Family Responsibility	110	Bulletproof Vest	135				
Small Town Doctor/Dentist	115	Nonviolent Offenders	140				



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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-540B 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-540B.

[illegible]

DONATIONS OF LINE 1	2	The Military Family Assistance Fund	2		DONATIONS OF LINE 1	13	The Louisiana Youth Leadership Seminar Corporation	13	
	3	Coastal Protection and Restoration Fund	3			14	Lighthouse for the Blind in New Orleans	14	
	4	The START Program	4			15	The Louisiana Association for the Blind	15	
	5	Wildlife Habitat and Natural Heritage Trust Fund	5			16	Louisiana Center for the Blind	16	
	6	Louisiana Cancer Trust Fund	6			17	Affiliated Blind of Louisiana, Inc.	17	
	7	Louisiana Pet Overpopulation Advisory Council	7			18	Louisiana State Troopers Charities, Inc.	18	
	8	Louisiana Food Bank Association	8			19	Friends of Palmetto State Park	19	
	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9			20	The American Rose Society	20	
	10	Louisiana Association of United Ways/LA 2-1-1	10			21	The Extra Mile	21	
	11	American Red Cross	11			22	Louisiana Naval War Memorial Commission; U.S.S. KIDD	22	
12	Louisiana National Guard Honor Guard for Military Funerals	12		23	Children's Therapeutic Services at the Emerge Center	23			

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





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 72 percent of the amount of fees paid by certain military service members for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 7.

1D 00

Additional Refundable Priority 2 Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 7*.

	Credit Description	Credit Code	Amount of Credit Claimed
2		F	2 , .
3		F	3 , .
4		F	4 , .
5		F	5 , .
6		F	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 7*.

Credit Description	Credit Code	Amount of Credit Claimed
7. Musical and Theatrical Production 7A.	6 2 F	7 .00
8. Musical and Theatrical Production 8A.	6 2 F	8 .00
9. Musical and Theatrical Production 9A.	6 2 F	9 .00
10. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1D and 2 through 9. Also enter this amount on Form IT-540B, Line 18.		10 .00

SEE CREDIT CODES ON NEXT PAGE 

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Enter your Social Security Number.



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SCHEDULE F-NR – 2017 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	School Readiness Child Care Provider	65F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Digital Interactive Media & Software	73F
Urban Revitalization	56F					Solar Energy Systems – Leased	74F
Mentor-Protégé	57F					Other Refundable Credit	80F
Milk Producers	58F						

*** Schedule G – NR omitted on purpose ***

SCHEDULE H-NR – 2017 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 1.
2	Enter the amount of federal disaster credits allowed by IRS. See instructions beginning on page 8.
3	Add Line 1 and Line 2. Also, enter this amount on Form IT-540B, Line 10D, and mark box 2 on Line 10D to indicate that your income tax deduction has been increased.

1									00
2									00
3									00

SCHEDULE I-NR – 2017 REFUNDABLE PRIORITY 4 CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. See instructions beginning on page 9.

Credit Description	Credit Code	Amount of Credit Claimed												
1	<table><tr><td></td><td>F</td></tr></table>		F	1 <table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr></table>										00
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									00					
TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 27.														

Description	Code
Inventory Tax	50F
Ad Valorem Natural Gas	51F



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Enter your Social Security Number.

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SCHEDULE J-NR – 2017 NONREFUNDABLE PRIORITY 3 CREDITS**Nonrefundable Child Care Credits**

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040A, Line 31, or Federal Form 1040, Line 49. This amount will be used to compute your 2017 Louisiana Nonrefundable Child Care Credit.
2	2017 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See <i>Nonrefundable Child Care Credit Worksheet</i> .
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016 – See <i>Nonrefundable Child Care Credit Worksheet</i> .
4	2017 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See <i>Nonrefundable School Readiness Credit Worksheet</i> .
	5 4 3 2
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2013 THROUGH 2016 – See <i>Nonrefundable School Readiness Credit Worksheet</i> .

1	
2	
3	
4	
5	

Additional Nonrefundable Priority 3 CreditsEnter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 9*.

	Credit Description	Credit Code	Amount of Credit Claimed
6			6
7			7
8			8
9			9
10			10
11			11

IMPORTANT! Only these codes can be claimed on Lines 6 through 11.

Description	Code
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
Inventory Tax Credit Carried Forward and ITEP	218

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	219
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228
Neighborhood Assistance	230

Description	Code
Research and Development	231
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240

Description	Code
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399

CONTINUE ON NEXT PAGE.

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Enter your Social Security Number.



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SCHEDULE J-NR – 2017 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 9.

	Credit Description	Credit Code	Amount of Credit Claimed
12			12
12A			
13			13
13A			
14			14
14A			
15			15
15A			
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 22.		16

IMPORTANT! Only these codes can be claimed on Lines 12 through 15.

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

Description	Code
Digital Interactive Media	254
Capital Company	257
LCDFI	258

Description	Code
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261

Description	Code
Angel Investor	262
Other	299

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ATTACH THIS WORKSHEET TO YOUR IF COMPLETED.

2017 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

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 12.

- 1. Care Provider Information Schedule** – Complete columns A through E 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. If your child attended a child care facility that participated in the Quality Start program, you must enter the facility license number from Form R-10614 in column D. 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 2017 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	E
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Facility license number	Amount paid (See instructions.)
				.00
				.00
				.00
				.00
				.00

- 2.** For each child under age 13, enter their name in column F, their Social Security Number in column G, and the amount of Qualified Expenses you incurred and paid in 2017 in column H. See the definitions on page 12 for information on Qualified Expenses.

F	G	H
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2017 for the person listed in column (F)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column H, 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-540B, Line 15A.	3	.00																												
4	Enter your earned income. See the definitions on page 12.	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. Also, enter this amount on Form IT-540B, Line 15B.	6	.00																												
7	Enter your Federal Adjusted Gross Income from Form IT-540B, Line 7, or Nonresident Part-year Resident Worksheet, Federal column, Line 12 if filed.	7	.00																												
8	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width: 100%; border-collapse: collapse;"> <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> <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> </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-540B, Line 15.	11	.00																												



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ATTACH THIS WORKSHEET TO YOUR RETURN IF COMPLETED.

2017 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

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. You must enter the facility license number in column D on Line 1 of the 2017 Louisiana Refundable Child Care Credit Worksheet.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540B, Line 15.

1. Enter the amount of 2017 Louisiana Refundable Child Care Credit found on the Louisiana Refundable Child Care Credit Worksheet, page 15, Line 11. 1 _____ . **00**

Using the Quality Star Rating of the child care facility that your qualified dependent attended during 2017, 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-540B, Line 16. 4 _____ . **00**

On Form IT-540B, 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.



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Instructions for Preparing your 2017 Nonresident and Part-Year Resident Income Tax Return

NOTE: If you are not required to file a federal return, but had Louisiana income tax withheld in 2017, complete Lines 1 through 6D. In the appropriate boxes above Line 7, enter the total amount of wages and income even though you may not be required to file a federal return and mark the box to the right. Skip to Line 14, enter zero "0" and complete the remainder of the return. You must enter the total amount of wages and income in the boxes above Line 7. Failure to do so will result in processing delays.

Lines 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, enter the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person. If you file as Head of Household, you must show the name of the qualifying person in the space provided, if the person is not a dependent.

Lines 6A and 6B – Exemptions – Mark an "X" in the appropriate boxes. You must use the same number of exemptions on your Louisiana return as you did on your federal return, unless: you are listed as a dependent on someone else's return, you are age 65 or over, you are blind, or your filing status is Qualifying Widow(er). You must claim an exemption for yourself on Line 6A, even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you.

Line 6C – Enter the names of the dependents listed on your federal return. Complete the required information. If you have more than 6 dependents, attach a statement to your return with the required information. In the box on Line 6C, enter the total number of dependents claimed.

Line 6D – Add Lines 6A, 6B, and 6C.

Line 7 – Enter the amount of your Federal Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Federal column, Line 12. If your Federal Adjusted Gross Income is less than zero, enter zero "0."

Line 8 – Enter the amount of your Louisiana Adjusted Gross Income. This amount is taken from the Nonresident and Part-year Resident (NPR) Worksheet, Louisiana column, Line 33. If your Louisiana Adjusted Gross Income is less than zero, enter zero "0."

Line 9 – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage, for example 48.32 percent. **Do not round up.** The percentage cannot exceed 100 percent. When Federal Adjusted Gross Income is less than Louisiana income, the ratio shall be 100 percent (R.S. 47:293(10)).

Lines 10A, 10B and 10C – If you did not itemize your deductions on your federal return, skip Lines 10A, 10B, and 10C and go to Line 10D.

Line 10A – If you itemized your deductions on your federal return, enter on Line 10A the amount of your federal itemized deductions, shown on Form 1040, Schedule A, Line 29.

Line 10B – If you itemized your deductions on your federal return, and your filing status is 1 or 3, enter \$6,350; 2 or 5, enter \$12,700; 4, enter \$9,350.

Line 10C – Subtract Line 10B from Line 10A. If less than zero, enter zero "0."

Line 10D – If you claimed federal disaster relief credits on your federal return as a result of Hurricane Katrina or Hurricane Rita, you must complete Schedule H-NR to determine your modified federal income tax deduction for Louisiana. The federal disaster relief credits claimed for this year and allowed by the IRS could be credits that are carried forward from previous years. However, the credits must be utilized on your federal return. Attach a copy of your federal return that indicates the amount of the credit, a copy of Federal Form 3800, and a copy of the appropriate IRS form to substantiate the amount of the credit.

If you **have not** claimed federal disaster relief credits, enter your federal income tax liability on Line 10D. This amount is taken from your federal return. Below are the federal returns and line numbers that indicate your federal income tax liability.

- Federal Form **1040EZ**, Line 10.
- Federal Form **1040A**, Line 37, minus the amount from Line 29.
- Federal Form **1040**, use the worksheet below.

Optional deduction – The federal tax deduction calculated on the worksheet may be increased by the amount of foreign tax credit associated with Louisiana income that was claimed on Federal Form 1040, Line 48. If taking the deduction, add the foreign tax credit amount from Federal Form 1040, Line 48 to the tax from Federal Form 1040, Line 56 and enter on Line 1 below. Mark an "X" in box 1 on Line 10D to indicate the additional deduction is claimed. However, no special allowable credit may be claimed on Louisiana Nonrefundable Priority 1 Credits, Schedule C-NR, Line 3.

Federal Income Tax Deduction Worksheet

1	Enter the tax from Federal Form 1040, Line 56.	\$ _____
2	Net Investment Income Tax. Enter the amount from Federal Form 8960, Line 17.	\$ _____
3	Federal Tax. Add lines 1 and 2.	\$ _____
4a	Enter the amount from Form 4972, Line 30.	\$ _____
4b	Enter the amount from Form 8962, Line 29.	\$ _____
5	Add lines 4a and 4b.	\$ _____
6	Subtract line 5 from line 3 and enter on line 10D. If amount is negative, enter zero.	\$ _____

Line 10E – Add Lines 10C and 10D.

Line 10F – Multiply Line 10E by the percentage on Line 9. This amount of deduction is the portion applicable to your Louisiana income.

Line 11 – Subtract Line 10F from Line 8. If less than zero, enter zero "0".

Line 12 – Calculate your Louisiana income tax by using the Tax Computation Worksheet below. **DO NOT USE RESIDENT TAX TABLES.**

Line 13 – Enter the amount of the Nonrefundable Priority 1 Credits from Form IT-540B, Schedule C-NR, Line 8.

Tax Computation Worksheet (Keep this worksheet for your records.)

A	Taxable Income: Enter the amount from Form IT-540B, Line 11.	A		00
B	First Bracket: If Line A is greater than \$12,500 (\$25,000 if filing status is 2 or 5), enter \$12,500 (\$25,000 if filing status is 2 or 5). If Line A is less than \$12,500 (\$25,000 if filing status is 2 or 5), enter amount from Line A.	B		00
C1	Combined Personal Exemption – Standard Deduction: If your filing status is 2, 4, or 5, enter \$9,000; if 1 or 3, enter \$4,500.	C1		00
C2	Credit for Dependents: Enter \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Form IT-540B, Line 6C.	C2		00
C3	Total: Add Lines C1 and C2.	C3		00
D	Ratio: Enter the ratio from Form IT-540B, Line 9.	D		%
E	Allowable Deduction: Multiply Line C3 by the ratio on Line D.	E		00
F	Taxable First Bracket: Subtract Line E from Line B. Multiply balance by 2% and enter the result in the TAX column.	F		00
G	Second Bracket: Subtract Line B from Line A; and, if the balance is greater than zero, enter the balance or \$37,500 (\$75,000 if filing status is 2 or 5), whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4%, and enter the result in the TAX column.	G		00
H	Third Bracket: Subtract \$50,000 (\$100,000 if filing status is 2 or 5), from Line A, and enter the balance. If less than zero, enter "0." Multiply the balance by 6%, and enter the result in the TAX column.	H		00
I	Total Tax: Add the amounts in the TAX column on Lines F, G, and H. Enter here and on Form IT-540B, Line 12.	I		00

2017 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540B)

The Child Care Credit may only be taken for child care expenses incurred in Louisiana during the time a person was a Louisiana resident.

1	Enter Federal Child Care Credit from Federal Form 1040, Line 49 or Federal Form 1040A, Line 31.	1		.00								
1A	Enter the applicable percentage from the chart shown below. <table border="1"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A and enter the result. If your Federal Adjusted Gross Income is less than or equal to \$60,000 , this is your available Nonrefundable Child Care Credit for 2017. Proceed to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2017.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 20.	3		.00								
4	If Line 3 is less than or equal to zero, your entire Child Care Credit for 2017 (Line 2 or 2A above) will be carried forward to 2018. Also, any available carryforward from 2013 through 2016 will be carried forward to 2018. If Line 3 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 2 and 3. Stop here; you are finished with the worksheet.	4										
Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2013 through 2016 utilized for 2017.												
5	If Line 3 above is greater than zero, enter the amount from Line 3.	5		.00								
6	Enter the amount of any Child Care Credit Carryforward from 2013 through 2016.	6		.00								
7	Subtract Line 6 from Line 5.	7		.00								
8	If Line 7 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2017 is equal to Line 5 above. Enter the amount from Line 5 above on Form IT-540B, Schedule J-NR, Line 3. If Line 7 is less than zero, subtract Line 5 from Line 6 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2013 through 2016 that can be carried forward to 2018. Also, your entire Child Care Credit for 2017 (Line 2 or 2A above) will be carried forward to 2018. Stop here; you are finished with the worksheet.	8		.00								
Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2013 through 2016 plus any amount of your 2017 Child Care Credit.												
9	If Line 7 above is greater than zero, enter the amount of carryforward shown on Line 6 above on Form IT-540B, Schedule J-NR, Line 3.	9										
10	If Line 7 above is greater than zero, enter the amount from Line 7.	10		.00								
11	Enter the amount of your 2017 Child Care Credit (Line 2 or Line 2A above).	11		.00								
12	Subtract Line 11 from Line 10.	12		.00								
13	If Line 12 is greater than or equal to zero, your entire Child Care Credit for 2017 (Line 2 or 2A above) has been utilized. Enter the amount from Line 11 above on Form IT-540B, Schedule J-NR, Line 2. Stop here; you are finished with the worksheet.	13										
Use Line 14 to determine what amount of your 2017 Child Care Credit you can claim.												
14	If Line 12 above is less than zero, the amount on Line 10 above is the amount of your 2017 Child Care Credit. Enter the amount from Line 10 above on Form IT-540B, Schedule J-NR, Line 2.	14										
Use Line 15 to determine the amount of your 2017 Child Care Credit to be carried forward to 2018.												
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Carryforward to 2018. Enter the result here and keep this amount for your records.	15		.00								

2017 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540B)

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 GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, 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 Rating, and the rating award date.

1	Enter the amount of 2017 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	Using the star rating of the child care facility that your qualified dependent attended during 2017, shown on Form R-10614, 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) _____ On Form IT-540B, Schedule J-NR, Line 4 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.			
3	Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X _____	
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. This is your available Nonrefundable School Readiness Credit for 2017.	4		.00
5	Enter the amount from Form IT-540B, Line 20.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2017 (Line 4) will be carried forward to 2018. Also, any available carryforward from 2013 through 2016 will be carried forward to 2018. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540B, Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.			

Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2013 through 2016 utilized for 2017.

9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2013 through 2016.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2017 is equal to Line 9. Enter the amount from Line 9 on Form IT-540B, Schedule J-NR, Line 5. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2013 through 2016 that can be carried forward to 2018. Also, your entire School Readiness Credit for 2017 (Line 4) will be carried forward to 2018. Stop here; you are finished with the worksheet.	12		.00

Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2013 through 2016 plus any amount of your 2017 School Readiness Credit.

13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540B, Schedule J-NR, Line 5.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2017 School Readiness Credit (Line 4).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2017 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540B, Schedule J-NR, Line 4. Stop here; you are finished with the worksheet.			

Use Line 18 to determine what amount of your 2017 School Readiness Credit you can claim.

18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2017 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.			
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Use Line 19 to determine the amount of your 2017 School Readiness Credit to be carried forward to 2018.

19	If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Carryforward to 2018. Enter the result here and keep this amount for your records.	19		.00
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