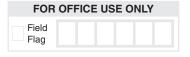
AND PART-YEAR RESIDENT Your legal first name	AND PART-YEAR RESIDENT Your legal first name
Your legal first name	weedent on the content of the conten
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If joint return, spouse's name Init. Last name Suffix Spouse's	If joint return, spouse's name Init. Last name Present home address (number and street or rural route) Unit Type Unit Number
Present home address (number and street or rural route) City, Town, or APO City, Town, or APO City, Town, or APO State ZIP Area code and daytime telephone numb rounded and present 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 separately. 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 sourying spouse. If the qualifying person is not your dependent, enter name here. Enter a "5" in box if married filing head on the separately. Enter a "5" in box if head of household. If the qualifying person is not your dependent, enter name here. Enter a "5" in box if qualifying sourying spouse. If the qualifying person is not your dependent, enter name here. Enter a "5" in box if qualifying sourying spouse. If the qualifying person is not your dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Enter a "5" in box if married filing here in the spouse in the properties of the properties in the power in the properties in the propertie	Present home address (number and street or rural route) City, Town, or APO State City, Town, or APO State Sta
City, Town, or APO City, Town, or APO State Foreign Nation, if not United States (do not abbreviate) MSRA Nonresident Return Part-Year Return 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 separately. 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 surviving spouse. If the qualifying person is not your dependent, enter name here. DEPENDENTS - Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Science Tester Appendent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Science Tester Appendent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Science Tester Appendent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Science Tester Appendent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. Science Tester Appendents information below. If you have more than 6 dependents, attach a statement to your return with the filing between the part of the part of the par	Area code and daytime telephone num City, Town, or APO
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Foreign Nation, if not United States (do not abbreviate) MSRA	Foreign Nation, if not United States (do not abbreviate) MSRA Nonresident Return Your Date of Birth Spouse's Date of Birth Part-Year Return FILING STATUS: Enter the appropriate number in the filling status box. It must agree with your federal return. Enter a "1" in box if single. 6A X Yourself 65 or older Blind Enter a "2" in box if married filling separately. 6B Spouse 65 or older Blind 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 surviving spouse. If the qualifying person is not your dependent, enter name here. DEPENDENTS - Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the number of dependents claimed on Federal Form 1040 or 1040-SR in the boxes here. 6C
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IMPORTANT! If four (4) pages of this return MUST be mailed together along with your W-2s and completed 6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C 6D	First Name Last Name Social Security Number Helationship to you Birth Date (mm/dd/yy)
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	Ill four (4) pages of this return MUST be mailed together along with your W-2s and completed
	Il four (4) pages of this return MUST be mailed 6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C 6D







	Enter your Social Security No.	umber.
f you a	re not required to file a federal return, indicate wages here.	box and enter zero "0" on Line 14.
7	FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12.	7 00
8	LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Line 20.	8 00
9	RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%.	9 %
	u did not itemize your deductions on your federal return, skip Lines 10A through 10D, enter a zero on Line 10E and go to Line 11.	
10A	FEDERAL ITEMIZED DEDUCTIONS	10A 00
10B	FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	10B
10C	FEDERAL STANDARD DEDUCTION	10C
10D	EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10C from Line 10B.	10D 00
10E	ALLOWABLE DEDUCTIONS – Multiply Line 10D by the percentage on Line 9. Round to the nearest dollar.	10E 00
11	LOUISIANA NET INCOME – Subtract Line 10E from Line 8. If less than zero, enter zero "0."	11 00
12	YOUR LOUISIANA INCOME TAX – See the Tax Computation Worksheet to calculate the amount of your Louisiana income tax.	12 00
13	NONREFUNDABLE PRIORITY 1 CREDITS – From Schedule C-NR, Line 5	13 00
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."	14
15	2023 LOUISIANA REFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the instructions and the Refundable Care Credit Worksheet.	15
15A	Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.	15A 00
15B	Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.	15B
16	2023 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT - Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See the Refundable School Readiness Credit Worksheet.	16
	5 4 3 2	
17	OTHER REFUNDABLE PRIORITY 2 CREDITS – From Schedule F-NR, Line 9	17
18	TOTAL REFUNDABLE PRIORITY 2 CREDITS – Add Lines 15, 16, and 17. Do not include amounts on Lines 15A, and 15B.	18
19	TAX LIABILITY AFTER REFUNDABLE PRIORITY 2 CREDITS	19 00
20	OVERPAYMENT AFTER REFUNDABLE PRIORITY 2 CREDITS	20 00



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

21 NONREFUNDABLE PRIORITY 3 CREDITS – From Schedule J-NR, Line 16



CONTINUE ON NEXT PAGE



		2023 Form IT-540B WEB (Page 3 of 4)	Enter your Social Security Number	r. •	
	22	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 21 from Lin	ne 19.	22	00
	23A	CONSUMER USE TAX	No use tax due. Amount from the Consumer Use Tax Worksheet.	23A	00
	23B	ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE	No usage fee due. Amount from Form R-19000.	23B	00
	24	TOTAL INCOME TAX, CONSUMER USE TAX, AND ELECTRIC At – Add Lines 22, 23A, and 23B	ND HYBRID VEHICLE ROAD USAGE FEE	24	00
	25	OVERPAYMENT OF REFUNDABLE PRIORITY 2 CREDITS – Ent	ter the amount from Line 20.	25	00
	26	REFUNDABLE PRIORITY 4 CREDITS – From Schedule I-NR, Lin	e 6	26	00
	27	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2023 – Attach I	Forms W-2 and 1099.	27	00
က	28	AMOUNT OF CREDIT CARRIED FORWARD FROM 2022		28	00
PAYMENTS	29	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNE Enter name of partnership.	29	00	
PΑΥ	30	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2023		30	00
	31	AMOUNT OF EXTENSION PAYMENT		31	00
	32	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Li	nes 25 through 31.	32	00
	33	OVERPAYMENT – If Line 32 is greater than Line 24, subtract Line 24 reduced by Underpayment of Estimated Tax Penalty. Otherwise,	4 from Line 32. Your overpayment may be go to Line 40.	33	00
	34	UNDERPAYMENT PENALTY – See the instructions for Underpay If you are a farmer, check the box.	ment Penalty and Form R-210NR.	34	00
	35	ADJUSTED OVERPAYMENT – If Line 33 is greater than Line 34, s Line 35. If Line 34 is greater than Line 33, subtract Line 33 from Line	ubtract Line 34 from Line 33, and enter on e 34, and enter the balance on Line 40.	35	00
	36	TOTAL DONATIONS – From Schedule D-NR, Line 22		36	00
	37	SUBTOTAL – Subtract Line 36 from Line 35. This amount of overg	payment is available for credit or refund.	37	00
	38	AMOUNT OF LINE 37 TO BE CREDITED TO 2024 INCOME TAX	CREDIT	38	00
REFUND DUE	39	AMOUNT TO BE REFUNDED – Subtract Line 38 from Line 37. If mailin Enter a "2" in box if you want to receive your refund by paper chec Enter a "3" in box if you want to receive your refund by direct depoinformation below. If information is unreadable, you are filling for the you do not make a refund selection, you will receive your refund by	sk. sit. Complete e first time, or if	39	
3EF			T DEPOSIT INFORMATION		
		Type: Checking Savings	Will this refund be forwarded to a financial institution located outside the United States	s? Yes	No



Routing Number

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



Account Number

COMPLETE AND SIGN RETURN ON NEXT PAGE



		2023 Form IT-540B WEB (Page 4 of 4) Enter your Social Security Number. (I		
	40	AMOUNT YOU OWE – If Line 24 is greater than Line 32, subtract Line 32 from Line 24.	40	
	41	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND	41	
ΑN	42	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND	42	
DUE LOUISIANA	43	ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION	43	
JE LO	44	INTEREST – From the Interest Calculation Worksheet, Line 5.	44	
	45	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet Line 3.	45	
AMOUNTS	46	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet Line 7.	46	
₹	47	UNDERPAYMENT PENALTY – See the instructions for Underpayment Penalty and Form R-210NR. If you are a farmer, check the box.	47	
	48	BALANCE DUE LOUISIANA – Add Lines 40 through 47. If mailing to LDR, use address 1 below. For electronic payment options, see the instructions. PAY THIS AMOUNT.	48	

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 a 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 39.

Your Signature Date (mm/dd/yyyy) Spouse's Signature (If filing jointly, both must sign.) Date (mm/dd/yyyy) Print/Type Preparer's Name Preparer's Signature Date (mm/dd/yyyy) **PAID PREPARER** Firm's Name Firm's FEIN ➤ **USE ONLY** Firm's Address Telephone ➤

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



Individual Income Tax Return Calendar year return due 5/15/2024

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

PTIN, FEIN, or LDR Account Number of Paid Preparer



For Office



Enter your	Social	Security	Number
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2023 Nonresident and Part-Year Resident (NPR) Worksheet

	See instructions for completing the 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 - Enter the amount of Louisiana NOL utilized		
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 Form IT-540B, Line 7. The amount shown in the Federal column should agree with Federal Form 1040 or 1040-SR, Line 11.		
13	Interest and dividend income from other states and their political subdivisions		
14	Recapture of START contributions		
14 15 16	Recapture of START K12 contributions		
16	Add back of pass-through entity loss		
17	Total - Add Lines 12 through 16.		

EXEMPT INCOME - Enter on Lines 18A through 18F the amount of any exempt income included on Line 12 in the Louisiana column. Enter the description and associated code, along with the dollar amount. See the instructions.

		Exempt Income Description	Code	Amount
	18A		E	
ns	18B		E	
ctio	18C		E	
Subtractions	18D		E	
Su	18E		E	
	18F		E	
	19	Total Exempt Income – Add Lines 18A through 18F.		
	20	LOUISIANA ADJUSTED GROSS INCOME . Subtract Line 19 from Line 17. Also, enter this amount on Form IT-540B, Line 8.		

Description - See instructions.	Code
Interest and Dividends on U.S. Government Obligations	01E
Louisiana State Employees' Retirement Benefits	
Taxpayer date retired: M M Y Y Y Spouse date retired: M M Y Y Y	02E
Louisiana State Teachers' Retirement Benefits	
Taxpayer date retired: M M Y Y Y Spouse date retired: M M Y Y Y Y	03E
Federal Retirement Benefits	
Taxpayer date retired: M M Y Y Y Spouse date retired: M M Y Y Y	04E
Other Retirement Benefits – Provide name or statute:	
Taxpayer date retired: M M Y Y Y Y Spouse date retired: M M Y Y Y Y	05E
Annual Retirement Income Exemption for Taxpayers 65 or over	
Provide name of pension or annuity:	06E

Description - See the instructions.	Code
Native American Income	08E
START Savings Program Contribution	09E
Military Pay Exclusion	10E
Road Home	11E
Recreation Volunteer	13E
Volunteer Firefighter	14E
Voluntary Retrofit Residential Structure	16E
Elementary and Secondary School Tuition	17E
Educational Expenses for Home-Schooled Children	18E
Educational Expenses for Quality Public Education	19E
Capital Gain from Sale of Louisiana Business	20E
Employment of Certain Qualified Disabled Individuals	21E
S Bank Shareholder Income Exclusion	22E
Entity Level Taxes Paid to Other States	23E
Pass - Through Entity Exclusion	24E
IRC Code 280C Expense	25E
COVID-19 Relief Benefits	27E
START K12 Savings Program Contributions	28E
Digital Nomads	29E
Other, see instructions. Identify:	49E





2023 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expenses 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. Expenses paid with amounts deducted as START K12 Savings Program Contributions are not eligible for this deduction.
 - 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			on as described e in Section I		
			1	2	3		
A							
В							
С							
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 amour	nt paid for each	h student as listed in Section II.			
Qualifying Expense	Α	В	С	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 Studen t – 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 here and on the NPR Worksheet, code 17E.	\$
Enter the total Educational Expenses for Home-Schooled Children Deduction here and on the NPR Worksheet, code 18E.	\$
Enter the total Educational Expenses for a Quality Public Education Deduction here and on the NPR Worksheet, code 19E.	\$



	ATTACH TO RETURN IF COMPLETED.				
		Enter your Social S	Security Number.		
SCH	IEDULE C-NR – 2023 NONREFUNDABLE PRIORIT	Y 1 CREDITS			
Enter	credit description and associated code, along with the dollar	amount of credit claimed. See	e the instructions		
	Credit Description		Credit Code	Amount of Credit Claimed	
1			1		
2			2		
3			3		
4			4		
5	TOTAL NONREFUNDABLE PRIORITY 1 CREDITS – Add Lines amount on Form IT-540B, Line 13.	1 through 4. Also, enter this	5		
	Burtis Burtis	0.1	0.4		

Description	Code
Premium Tax	100
Bone Marrow	120

Description	Code
Qualified Playgrounds	150
Debt Issuance	155

Description	Code
Other	199



	Enter your Social Security Number.		
Enter your Social Security Number.			
	Enter your Social Security Number.		

SCHEDULE D-NR - 2023 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 35 of Form IT-540B to the organizations or funds listed below. Enter on Lines 2 through 21, the portion of the overpayment you wish to donate. The total on Line 22 cannot exceed the amount of your overpayment on Line 35 of Form IT-540B.

	1	Adjusted Overpayment- From IT-5	540B, Line 35			1		00
	2	The Military Family Assistance Fund	2	00	12	Louisiana National Guard Honor Guard for Military Funerals	12	00
	3	Coastal Protection and Restoration Fund	3		- 13	Louisiana State Troopers Charities, Inc.	13	00
	4	The START Program	4		14	Louisiana Coalition Against Domestic Violence	14	00
LINE 1	5	Wildlife Habitat and Natural Heritage Trust Fund	5		မီ ၁ ၁ ၁	Dreams Come True, Inc.	15	00
OF	6	Louisiana Cancer Trust Fund	6	00	16 17	Sexual Trauma Awareness and Response (STAR)	16	00
	7	Louisiana Pet Overpopulation Advisory Council	7	00	NO 17	Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	17	00
DONATIONS	8	Louisiana Food Bank Association	8	00	18	Maddie's Footprints	18	00
2	9	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	9	00	19	University of New Orleans Foundation	19	00
	10	Louisiana Association of United Ways/LA 2-1-1	10	00	20	Southeastern Louisiana University Foundation	20	00
	11	American Red Cross	11		21	Holden's Hope	21	
	22	TOTAL DONATIONS – Add Lines 2	2 through 21. This am	nount cannot be more the	nan Line	1. Also, enter this amount		



WEB



ATTAON TO TIETOTIK II COMI EETEB.	Enter your Social Security Number.		
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

SCHEDULE F-NR - 2023 REFUNDABLE PRIORITY 2 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed	
1		F 1		
2		F 2	:	
3		F		
4		F		
5		F		
5A	Louisiana School Readiness Child Care Directors and Staff Credit - Facility License Number			

Transferable, Refundable Priority 2 Credits

Enter the State Certification Number from Form R-6135, along with the dollar amount of credit claimed. See the instructions

Credit Description	Credit Code Amount of Credit Claimed
6. Musical and Theatrical Production	6 2 F 6 00
6A.	
7. Musical and Theatrical Production	6 2 F ₇ 00
7A.	
Musical and Theatrical Production	6 2 F 8 00
8A.	
9. OTHER REFUNDABLE PRIORITY 2 CREDITS – Add Lines 1 through 8. Also, enter this amount on Form IT-540B, Line 17.	9 00

Description	Code
Ad Valorem Offshore Vessels	52F
Telephone Company Property	54F
Prison Industry Enhancement	55F
Milk Producers	58F

Description	Code
Technology Commercialization	59F
School Readiness Child Care Provider	65F
School Readiness Child Care Directors and Staff	66F
School Readiness Business – Supported Child Care	67F

Description	Code
School Readiness Fees and Grants to Resource and Referral Agencies	68F
Retention and Modernization	70F
Digital Interactive Media & Software	73F
Stillborn Child	76F

Description	Code
Funeral and Burial Expense for a Pregnancy-Related Death	77F
Adoption of Unrelated Infant	78F
Other Refundable Credit	80F



WEB



Enter your Social Security Number.		
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SCHEDULE I-NR - 2023 REFUNDABLE PRIORITY 4 CREDITS

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

	Credit Description	Credit Code	Amount of Credit Claimed	
1		F 1		
2		F 2	: [,],	
3		F	. [,] ,] .	
4		F A		
5		F	· [,]	
6	TOTAL REFUNDABLE PRIORITY 4 CREDITS – Add Lines 1 through 5. Also, enter this amount on Form IT-540B, Line 26.	ε		

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

WEB

SCHEDULE J-NR - 2023 NONREFUNDABLE PRIORITY 3 CREDITS

Nonrefundable Child Care Credits

1	FEDERAL CHILD CARE CREDIT – Enter the amount from your Federal Form 1040 or 1040-SR, Schedule 3, Line 2. This amount will be used to compute your 2023 Louisiana Nonrefundable Child Care Credit.	1	
2	2023 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 the Nonrefundable Child Care Credit Worksheet.	2	00
3	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022 – See the Nonrefundable Child Care Credit Worksheet.	3	00
4	2023 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 the Nonrefundable School Readiness Credit Worksheet. 5 4 3 2	4	00
5	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2018 THROUGH 2022 – See the Nonrefundable School Readiness Credit Worksheet.	5	00

Additional Nonrefundable Priority 3 Credits

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

Crodit	Description		

	Credit Description	Credit Code	
6			6
7			7
8			8
9			9
10			10
11			11

Amount of Credit Claimed

6	_,	-,	00
7		j II	00
8	_,	-,	00
9		-,	00
10	-	j II	00
11		111	

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

Description	Code
Organ Donation	202
Previously Unemployed	208
Owner of Accessible and Barrier-free Home	221
New Jobs Credit	224
Eligible Re-entrants	228
Apprenticeship (2007)	236
Tax Equalization	305
Manufacturing Establishments	310

Description	Code
Other	399
Refunds by Utilities	412
Donation to School Tuition Organization	424
QMC Music Job Creation Credit	454
Neighborhood Assistance	457
Research and Development	458
Ports of Louisiana Import Export Cargo	459

Description	Code
LA Import	460
LA Work Opportunity	461
Youth Jobs	462
Apprenticeship (2022)	463
Donation to Qualified Foster Care Charitable Organization	464
Firearm Safety Devices	465
Inventory Tax Credit Carried Forward and ITEP	500

Description	Code
Ad Valorem Natural Gas Credit Carried Forward	502
Atchafalaya Trace	504
Cane River Heritage	506
Ports of Louisiana Investor	508
Enterprise Zone	510
Recycling Credit	550
Other	599

CONTINUE ON NEXT PAGE.









Enter your Social Security Number.					

SCHEDULE J-NR – 2023 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 the instructions

	Credit Description	Credit Code		Amount of Credit Claimed	
12			12		00
12A					
13			13		
13A					
14			14		
14A					
15			15	<u> </u>	00
15A					
16	TOTAL NONREFUNDABLE PRIORITY 3 CREDITS – Add Lines 2 through 15. Also, enter this amount on Form IT-540B, Line 21.		16		00

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
Capital Company	257
LCDFI	258
New Markets	259

Description	Code
Motion Picture Infrastructure	261
Angel Investor	262
Other	299



2023 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540B)

Your Name	Social Security Number

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 the instructions

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 IRS 2023 Publication 503 for information on "Due Diligence." Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses or submit this documentation with the return for faster processing. 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.

Α	В	С	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 2023 in column H. See the definitions in the instructions for information on Qualified Expenses.

F		G		H		
	Qualifying p	Qualifying person Social Security No		Qualified expens incurred and paid in the person listed in the person li	n 2023 for	
						.00
						.00
						.00
						.00
						.00
3		ne 2. Do not enter more than \$3,000 fo Enter this amount here and on Form IT-		3		.00
4	Enter your earned income. See the	ne definitions in the instructions		4		.00
5		r spouse's earned income (If your sporal). All other filing statuses, enter the am		5		.00
6	Enter the smallest of Lines 3, 4, o	or 5. Also, enter this amount on Form IT	-540B, Line 15B.	6		.00
7	Enter your Federal Adjusted Gros	ss Income from Form IT-540B, Line 7.		7		.00
	Enter on Line 8 the decimal amou	unt shown below that applies to the amo	ount on Line 7.			
	If Line 7 is: over	but not over	decimal amount			
8	\$0 \$15,000 \$17,000	\$15,000 \$17,000 \$19,000	.35 .34 .33	8	X	_
	\$19,000 \$19,000 \$21,000 \$23,000	\$21,000 \$23,000 \$25,000	.32 .31 .30			
9	Multiply Line 6 by the decimal amo	, ,	.00	9		.00
10	Multiply Line 9 by 50 percent and	enter this amount on Line 11.		10	X .50	1 2 9
11	Enter this amount on Form IT-540	B, Line 15.		11		.00



NEB



2023 Louisiana Refundable School Readiness Credit Worksheet (For use with Form IT-540B)

Your Name			Social Security Number			
cred der of E nun You	6. 47:6104 provides a School Readine dit, the taxpayer must have Federal Ant under age six who attended a child Education. The qualifying child care famber, the LA Revenue Account number unust enter the facility license number iain copies of canceled checks, receip	djusted Gross Income of \$ I care facility that is particip cility must have provided the er, the Quality Star Rating, a er in column D on Line 1 of	325,000 or less and must have incurrenting in the Quality Start Rating progue to taxpayer with Form R-10614 which and the rating award date. A copy of the 2023 Louisiana Refundable Chil	red child care expenses for a qualify gram administered by the Louisiana I th verifies the facility's name, the fact Form R-10614 must be attached to Id Care Credit Worksheet to receive	fied depen- Department cility license your return.	
Coı	mplete this worksheet only if you cl	aimed a Louisiana Refun	dable Child Care Credit on Form I	Γ 540B, Line 15.		
1.	Enter the amount of 2023 Louisiana the Louisiana Refundable Child Care		edit found on	1	00	
	Using the Quality Star Rating of the applicable percentage for the School		qualified dependent attended during e chart shown below:	2023, shown on Form R-10614, de	termine the	
		(A) Quality Rating	(B) Percentages for Star Ratir	ng		
		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 de	ependents under age six v	vho attended a:			
	Five Star Facility	and multiply the nu	mber by 2.0 (i)	··		
	Four Star Facility and multiply the number by 1.5					
	Three Star Facility	and multiply the nu	mber by 1.0 (iii)	·		
	Two Star Facility	and multiply the nu	mber by .50(iv)	·		
3.	Add lines (i) through (iv) and enter th	e result. Be sure to include	the decimal	3		
4.	Multiply Line 1 by the total on Line 3. and enter the result here and on Form		decimal, round to the nearest dollar	4	00	
	On Form IT-540B, Line 16 enter in th dependents as shown on Line 2 abo		, 3, or 2 the number of your qualified ated facility.			





Your Name	Social Security Number

2023 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 or 1040-SR, Schedule 3, Line 2. NOTE: Retain copies of canceled checks, receipts and other documentation in order to support the amount of qualifying expenses.	1		.00			
	Enter the applicable percentage from the chart shown below.						
1A	Federal Adjusted Gross Income Percentage		V				
	\$25,001 - \$35,000 30% (.30) \$35,001 - \$60,000 10% (.10) over \$60,000 10% (.10)	1A	X				
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 2023. 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 2023.	2A .00					
3	Enter the amount of Louisiana income tax from Form IT-540B, Line 19.	3		.00			
4	If Line 3 is equal to zero, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Also, any available carryforward from 2018 through 2022 will be carried forward to 2024. If Line 3 above is 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.						
	Use Lines 5 through 8 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2018 through 2022 utilized for 2023.						
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 2018 through 2022.	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 2023 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 2018 through 2022 that can be carried forward to 2024. Also, your entire Child Care Credit for 2023 (Line 2 or 2A above) will be carried forward to 2024. Stop here; you are finished with the worksheet.	8		.00			
Us	Use Lines 9 through 13 to determine the amount of Child Care Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 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 2023 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 2023 (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 2023 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 2023 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 2023 Child Care Credit to be carried forward to 2024.						
15	If Line 12 above is less than zero, subtract Line 10 from Line 11 to compute your Child Care Credit Carryforward to 2024. Enter the result here and keep this amount for your records.	15		.00			





	1	vith Form IT-540B)			
Enter the amount of 2023 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A. Jsing the star rating of the child care facility that your qualified dependent attended during 2023, shown on F					
Child Care Credit Worksheet on either Line 2 or Line 2A. Using the star rating of the child care facility that your qualified dependent attended during 2023, shown on F					
	_		.00		
qualified dependents under age six who attended a:	Using the star rating of the child care facility that your qualified dependent attended during 2023, 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.					
Add lines (i) through (iv) and enter the result. Be sure to include the decimal.	3	X			
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 2023.	4		.00		
Enter the amount from Form IT-540B, Line 19.	5		.00		
Add the amounts of Nonrefundable credits from Form IT-540B, Schedule J-NR, Lines 2 and 3.	6		.00		
Subtract Line 6 from Line 5.	7		.00		
If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. Also, any availab carryforward from 2018 through 2022 will be carried forward to 2024. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-5408 Schedule J-NR, Lines 4 and 5. Stop here; you are finished with the worksheet.					
	Five Star Facility and multiply the number by 2.0	Five Star Facility and multiply the number by 2.0	Five Star Facility and multiply the number by 2.0		

Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2018 through 2022 utilized for 2023.					
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 2018 through 2022.	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 2023 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 2018 through 2022 that can be carried forward to 2024. Also, your entire School Readiness Credit for 2023 (Line 4) will be carried forward to 2024. 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 2018 through 2022 plus any amount of your 2023 School Readiness Credit.					

Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2018 through 2022 plus any amount of your 2023 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. 15 Enter the amount of your 2023 School Readiness Credit (Line 4). 16 Subtract Line 15 from Line 14. 17 Line 17 above is greater than zero, enter the amount from Line 11. 18 Line 11 is greater than zero, enter the amount from Line 11. 19 Line 11 is greater than zero, enter the amount from Line 11. 10 Line 11 is greater than zero, enter the amount from Line 11. 19 Line 11 is greater than zero, enter the amount from Line 11. 10 Line 11 is greater than zero, enter the amount from Line 11. 10 Line 11 is greater than zero, enter the amount from Line 11. 10 Line 11 is greater than zero, enter the amount from Line 11. 10 Line 11 is greater than zero, enter the amount from Line 11. 11 Line 11 is greater than zero, enter the amount from Line 11. 12 Line 11 is greater than zero, enter the amount from Line 11. 13 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 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 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. 18 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. 19 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. 19 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. 10 Line 11 above is grea

17 If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2023 (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 2023 School Readiness Credit you can claim.

18 If Line 16 is less than zero, the amount on Line 14 is the amount of your 2023 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540B, Schedule J-NR, Line 4.

Use Line 19 to determine the amount of your 2023 School Readiness Credit to be carried forward to 2024.

19 If Line 16 is less than zero, subtract Line 14 from Line 15 to compute your School Readiness Credit Carryforward to 2024 Enter the result here and keep this amount for your records.



IF FILING SCHEDULES NRPA-1 AND NRPA-2, THE RETURN MUST BE FILED ELECTRONICALLY

SCHEDULE NRPA-1 – 2023 NON-RESIDENT PROFESSIONAL ATHLETE

	Mark the box to indicate your professional sports association or league:					
	Professional Golfers Association of America or PGA Tour, Inc. National Football Leag	jue				
	National Basketball Association National Hockey Leag	ue				
	East Coast Hockey League Pacific Coast League	(Minor Baseball League)				
1	Total Louisiana Duty Days - See Instructions	1				
2	Total Duty Days EVERYWHERE - See Instructions	2				
3	Ratio of Louisiana Duty Days to Total Duty Days – Divide Line 1 by Line 2 and enter result here. Carry out to two decimal places in the percentage.	3				
4	Total Compensation - See instructions	4	00			
5	Louisiana Income - Multiply Line 4 by the ratio on Line 3. See instructions	5	00			

SCHEDULE NRPA-2 - 2023 DUTY DAY DETAIL FOR PROFESSIONAL SPORTS ASSOCIATION OR LEAGUE

Name of Professional Sports Franchise	Total Duty Days	Number of Days in Louisiana	Dates of Duty Days From (MM/DD)	Dates of Duty Days To (MM/DD)	Location of Sports Facility at Which Income was Earned				
I. Sports Franchise with events in Louisiana									
II. Sports Franchise with	no events in Louisiana								
III. Total									